

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
01010 Alcona Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,458,021.47	227,986.18	6,230,035.29	0.00	0.00
Support Serv - Pupil	920,082.38	0.00	920,082.38	0.00	0.00
Support Serv - Instructional	338,294.60	0.00	338,294.60	0.00	0.00
Support Serv - Board of Ed	72,542.14	0.00	72,542.14	0.00	0.00
Support Serv - Executive Adm	243,928.09	0.00	243,928.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	494,328.54	0.00	494,328.54	0.00	0.00
Support Serv - Business	346,439.23	0.00	1,600.00	344,839.23	344,839.23
Operations and Maintenance	996,668.91	21,849.00	46,427.63	928,392.28	0.00
Pupil Transportation	1,500,503.53	898,416.60	602,086.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,583.54	0.00	19,583.54	0.00	0.00
Support Serv - Staff & Personnel	66.25	0.00	66.25	0.00	0.00
Support Serv - Technology	425,179.84	14,720.84	5,475.00	404,984.00	404,984.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,247.78	0.00	247,247.78	0.00	0.00
Community Services	3,360.93	0.00	3,360.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	112,295.09	112,295.09	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	888,000.77	320,809.93	567,190.84	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	358,454.41	358,454.41	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
	13,424,997.50	1,954,532.05	9,792,249.94	1,678,215.51	749,823.23

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
20210 AuTrain-Onota Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	438,601.96	2,038.46	436,563.50	0.00	0.00
Support Serv - Pupil	1,939.95	0.00	1,939.95	0.00	0.00
Support Serv - Instructional	10,047.99	12.00	10,035.99	0.00	0.00
Support Serv - Board of Ed	13,847.08	0.00	13,847.08	0.00	0.00
Support Serv - Executive Adm	93,111.47	75.00	93,036.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	39,035.85	0.00	39,035.85	0.00	0.00
Support Serv - Business	61,050.26	939.34	0.00	60,110.92	60,110.92
Operations and Maintenance	105,760.48	0.00	0.00	105,760.48	0.00
Pupil Transportation	92,778.17	1,302.00	91,476.17	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	136.50	0.00	0.00	136.50	136.50
Support Serv - Technology	3,568.65	0.00	0.00	3,568.65	3,568.65
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	0.00	0.00	0.00	0.00	0.00
Community Services	305.32	0.00	305.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,607.57	4,607.57	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	58,899.80	19,734.32	39,165.48	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	21,097.77	21,097.77	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
	944,788.82	49,806.46	725,405.81	169,576.55	63,816.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
02020 Burt Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	714,312.60	11,507.71	702,804.89	0.00	0.00
Support Serv - Pupil	45,810.66	0.00	45,810.66	0.00	0.00
Support Serv - Instructional	30,075.48	0.00	30,075.48	0.00	0.00
Support Serv - Board of Ed	21,879.99	0.00	21,879.99	0.00	0.00
Support Serv - Executive Adm	278,479.64	1,129.98	277,349.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	367.94	0.00	367.94	0.00	0.00
Support Serv - Business	34,028.30	0.00	0.00	34,028.30	34,028.30
Operations and Maintenance	207,094.74	1,897.53	5,607.98	199,589.23	0.00
Pupil Transportation	84,409.61	0.00	84,409.61	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	4,392.80	0.00	0.00	4,392.80	4,392.80
Support Serv - Technology	7,300.66	1,545.99	0.00	5,754.67	5,754.67
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	42,369.26	1,679.89	40,689.37	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	138,310.17	58,362.98	79,947.19	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 **	81,200.00	81,200.00	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
	1,690,031.85	157,324.08	1,288,942.77	243,765.00	44,175.77

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
02070 Munising Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,373,737.98	39,828.68	5,333,909.30	0.00	0.00
Support Serv - Pupil	648,709.38	0.00	648,709.38	0.00	0.00
Support Serv - Instructional	159,103.61	0.00	159,103.61	0.00	0.00
Support Serv - Board of Ed	54,599.46	0.00	54,599.46	0.00	0.00
Support Serv - Executive Adm	304,594.99	1,566.65	303,028.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	484,540.24	0.00	484,540.24	0.00	0.00
Support Serv - Business	319,402.42	3,540.47	0.00	315,861.95	315,861.95
Operations and Maintenance	915,476.65	81,189.37	70,768.42	763,518.86	0.00
Pupil Transportation	663,083.07	233,750.00	429,333.07	0.00	0.00
Support Serv - Planning & Research	27,215.64	0.00	27,215.64	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,753.25	0.00	331.25	23,422.00	23,422.00
Support Serv - Technology	196,965.71	4,670.42	0.00	192,295.29	192,295.29
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	328,109.92	0.00	328,109.92	0.00	0.00
Community Services	2,172.95	0.00	2,172.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	321,664.62	321,664.62	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	502,256.62	153,715.94	348,540.68	0.00	0.00
Community Services	171,082.79	383.88	170,698.91	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 **	367,871.83	367,871.83	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
	10,864,341.13	1,208,181.86	8,361,061.17	1,295,098.10	531,579.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
02080 Superior Central School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,952,262.09	190,669.85	2,761,592.24	0.00	0.00
Support Serv - Pupil	291,814.26	0.00	291,814.26	0.00	0.00
Support Serv - Instructional	91,031.37	0.00	91,031.37	0.00	0.00
Support Serv - Board of Ed	35,916.31	0.00	35,916.31	0.00	0.00
Support Serv - Executive Adm	101,048.24	0.00	101,048.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	367,965.20	0.00	367,965.20	0.00	0.00
Support Serv - Business	218,108.21	10,337.52	0.00	207,770.69	207,770.69
Operations and Maintenance	408,101.38	11,099.21	0.00	397,002.17	0.00
Pupil Transportation	473,493.92	147,000.00	326,493.92	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	76,590.45	0.00	0.00	76,590.45	76,590.45
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	149,683.29	12,088.33	137,594.96	0.00	0.00
Community Services	956.65	0.00	956.65	0.00	0.00
Payments to Government Agencies	4,973.00	4,973.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,021.61	0.00	12,021.61	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	538,162.52	160,606.19	377,556.33	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	196,214.00	196,214.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,918,342.50	732,988.10	4,503,991.09	681,363.31	284,361.14

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,847,035.32	7,607.00	1,839,428.32	0.00	0.00
Support Serv - Pupil	89,645.78	0.00	89,645.78	0.00	0.00
Support Serv - Instructional	2,395,559.62	2,438.00	2,393,121.62	0.00	0.00
Support Serv - Board of Ed	39,893.65	0.00	39,893.65	0.00	0.00
Support Serv - Executive Adm	549,601.99	3,202.32	546,399.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	932,129.34	2,801.94	89,285.00	840,042.40	840,042.40
Operations and Maintenance	328,781.00	0.00	6,497.28	322,283.72	0.00
Pupil Transportation	110.10	0.00	110.10	0.00	0.00
Support Serv - Planning & Research	11.92	0.00	11.92	0.00	0.00
Support Serv - Communication	131,878.01	0.00	131,878.01	0.00	0.00
Support Serv - Staff & Personnel	432,569.51	2,528.00	0.00	430,041.51	430,041.51
Support Serv - Technology	1,023,068.06	208,583.51	0.00	814,484.55	814,484.55
Support Serv - Pupil Accounting	85,102.50	0.00	85,102.50	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	224,264.45	0.00	224,264.45	0.00	0.00
Payments to Government Agencies	2,338,275.45	2,338,275.45	0.00	0.00	0.00
Facilities Acquisition	3,000.00	3,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,698,623.62	306,409.76	7,392,213.86	0.00	0.00
Support Serv - Pupil	5,752,516.81	17,679.88	5,734,836.93	0.00	0.00
Support Serv - Instructional	2,071,719.76	0.00	2,071,719.76	0.00	0.00
Support Serv - Board of Ed	45,158.28	0.00	45,158.28	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	611,420.50	1,321.00	610,099.50	0.00	0.00
Support Serv - Business	128,183.86	3,504.93	4,976.00	119,702.93	119,702.93
Operations and Maintenance	1,887,597.74	41,817.47	5,250.00	1,840,530.27	0.00
Pupil Transportation	2,544,178.10	497,796.00	2,046,382.10	0.00	0.00
Support Serv - Planning & Research	254,201.03	0.00	254,201.03	0.00	0.00
Support Serv - Communication	1,764.25	0.00	1,764.25	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	45,885.64	0.00	45,885.64	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	49,050.89	0.00	49,050.89	0.00	0.00
Payments to Government Agencies	6,945,718.57	6,945,718.57	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	419,477.50	419,477.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,064,443.76	3,064,443.76	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
	41,940,867.01	13,866,605.09	23,707,176.54	4,367,085.38	2,204,271.39

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03010 Plainwell Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,782,747.16	328,433.46	20,454,313.70	0.00	0.00
Support Serv - Pupil	2,042,208.04	0.00	2,042,208.04	0.00	0.00
Support Serv - Instructional	957,664.70	0.00	957,664.70	0.00	0.00
Support Serv - Board of Ed	95,353.01	0.00	95,353.01	0.00	0.00
Support Serv - Executive Adm	552,999.72	0.00	552,999.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,072,503.34	0.00	2,072,503.34	0.00	0.00
Support Serv - Business	493,143.53	295.26	76,826.38	416,021.89	416,021.89
Operations and Maintenance	4,462,398.96	222,999.18	112,025.77	4,127,374.01	0.00
Pupil Transportation	1,406,049.61	269,658.00	1,136,391.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	268,800.57	10,717.61	258,082.96	0.00	0.00
Support Serv - Staff & Personnel	179,111.84	0.00	1,253.36	177,858.48	177,858.48
Support Serv - Technology	703,591.45	61,837.37	0.00	641,754.08	641,754.08
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	926,079.17	26,967.31	899,111.86	0.00	0.00
Community Services	1,025,812.37	2,120.54	1,023,691.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	124,953.27	124,953.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,005,419.59	957,057.18	1,048,362.41	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 **	5,773,247.30	5,773,247.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,071,232.88	21,071,232.88	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
	64,943,316.51	28,849,519.36	30,730,788.69	5,363,008.46	1,235,634.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03020 Otsego Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,286,072.92	70,702.87	19,215,370.05	0.00	0.00
Support Serv - Pupil	1,739,054.06	0.00	1,739,054.06	0.00	0.00
Support Serv - Instructional	917,463.88	0.00	917,463.88	0.00	0.00
Support Serv - Board of Ed	292,590.85	0.00	292,590.85	0.00	0.00
Support Serv - Executive Adm	800,108.41	0.00	800,108.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,850,577.32	0.00	1,850,577.32	0.00	0.00
Support Serv - Business	539,957.80	1,080.34	69,082.78	469,794.68	469,794.68
Operations and Maintenance	3,553,647.57	45,645.63	354,638.16	3,153,363.78	0.00
Pupil Transportation	1,130,634.05	0.00	1,130,634.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	166,721.02	0.00	166,721.02	0.00	0.00
Support Serv - Staff & Personnel	17,622.37	0.00	13,904.85	3,717.52	3,717.52
Support Serv - Technology	739,977.83	52,545.75	67,094.07	620,338.01	620,338.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	243.84	0.00	243.84	0.00	0.00
Support Serv - Other	738,407.05	0.00	738,407.05	0.00	0.00
Community Services	665,058.87	0.00	665,058.87	0.00	0.00
Payments to Government Agencies	52,177.00	52,177.00	0.00	0.00	0.00
Facilities Acquisition	306,774.31	293,174.31	13,600.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,311,386.54	835,382.49	1,476,004.05	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 **	13,310,995.91	13,310,995.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,102,869.71	5,102,869.71	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
	53,522,341.31	19,764,574.01	29,510,553.31	4,247,213.99	1,093,850.21

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03030 Allegan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,491,585.37	4,500.00	17,487,085.37	0.00	0.00
Support Serv - Pupil	2,143,605.19	0.00	2,143,605.19	0.00	0.00
Support Serv - Instructional	1,296,294.16	0.00	1,296,294.16	0.00	0.00
Support Serv - Board of Ed	105,484.34	0.00	105,484.34	0.00	0.00
Support Serv - Executive Adm	415,518.98	0.00	415,518.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,738,967.81	0.00	1,738,967.81	0.00	0.00
Support Serv - Business	635,599.44	61,893.79	466.00	573,239.65	573,239.65
Operations and Maintenance	3,529,861.75	106,290.19	125,653.53	3,297,918.03	0.00
Pupil Transportation	2,110,141.78	787,860.00	1,322,281.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,728.64	0.00	21,728.64	0.00	0.00
Support Serv - Staff & Personnel	178,930.56	0.00	30,785.71	148,144.85	148,144.85
Support Serv - Technology	122,180.57	0.00	2,302.00	119,878.57	119,878.57
Support Serv - Pupil Accounting	101,458.76	0.00	101,458.76	0.00	0.00
Support Serv - Central - Other	293,647.90	0.00	293,647.90	0.00	0.00
Support Serv - Other	466,804.13	0.00	466,804.13	0.00	0.00
Community Services	295,243.29	6,095.62	289,147.67	0.00	0.00
Payments to Government Agencies	142,300.00	142,300.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,508,832.09	838,730.73	670,101.36	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 **	5,563,470.30	5,563,470.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,965,117.05	11,965,117.05	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
	50,126,772.11	19,476,257.68	26,511,333.33	4,139,181.10	841,263.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03040 Wayland Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,876,046.54	0.00	22,876,046.54	0.00	0.00
Support Serv - Pupil	3,001,840.94	0.00	3,001,840.94	0.00	0.00
Support Serv - Instructional	1,695,620.48	0.00	1,695,620.48	0.00	0.00
Support Serv - Board of Ed	164,440.32	0.00	164,440.32	0.00	0.00
Support Serv - Executive Adm	413,929.85	0.00	413,929.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,523,078.16	0.00	2,523,078.16	0.00	0.00
Support Serv - Business	489,372.62	0.00	40,622.66	448,749.96	448,749.96
Operations and Maintenance	3,422,584.67	0.00	272,674.07	3,149,910.60	0.00
Pupil Transportation	1,806,005.03	289,057.00	1,516,948.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	104,924.83	0.00	104,924.83	0.00	0.00
Support Serv - Staff & Personnel	189,088.46	0.00	18,369.81	170,718.65	170,718.65
Support Serv - Technology	1,145,365.37	217,236.00	101,623.88	826,505.49	826,505.49
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	1,069,326.07	25,715.93	1,043,610.14	0.00	0.00
Community Services	541,782.82	127,674.00	414,108.82	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	685,835.00	685,835.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,979,335.75	1,393,320.74	1,586,015.01	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 **	7,730,224.93	7,730,224.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,280,897.61	6,280,897.61	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
	57,129,299.45	16,759,561.21	35,773,853.54	4,595,884.70	1,445,974.10

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03050 Fennville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,841,515.45	64,725.33	10,776,790.12	0.00	0.00
Support Serv - Pupil	951,699.74	0.00	951,699.74	0.00	0.00
Support Serv - Instructional	809,145.13	0.00	809,145.13	0.00	0.00
Support Serv - Board of Ed	119,306.14	0.00	119,306.14	0.00	0.00
Support Serv - Executive Adm	398,058.66	9,618.27	388,440.39	0.00	0.00
Support Serv - Grant Writer	51,166.10	0.00	51,166.10	0.00	0.00
Support Serv - School Adm	1,187,580.55	0.00	1,187,580.55	0.00	0.00
Support Serv - Business	422,717.09	79,527.03	0.00	343,190.06	343,190.06
Operations and Maintenance	2,010,625.41	7,307.83	138,038.82	1,865,278.76	0.00
Pupil Transportation	1,071,591.96	14,921.81	1,056,670.15	0.00	0.00
Support Serv - Planning & Research	14,647.28	0.00	14,647.28	0.00	0.00
Support Serv - Communication	7,719.50	0.00	7,719.50	0.00	0.00
Support Serv - Staff & Personnel	11,529.48	0.00	10,640.00	889.48	889.48
Support Serv - Technology	331,705.62	39,001.66	10,064.66	282,639.30	282,639.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	138,880.19	0.00	138,880.19	0.00	0.00
Support Serv - Other	527,235.24	21,804.89	505,430.35	0.00	0.00
Community Services	42,930.75	0.00	42,930.75	0.00	0.00
Payments to Government Agencies	4,743.00	4,743.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	24,990.12	184.48	0.00	24,805.64	24,805.64
Operations and Maintenance	100,066.00	0.00	0.00	100,066.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,609,207.02	790,774.20	818,432.82	0.00	0.00
Community Services	160,141.67	0.00	160,141.67	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 **	2,638,762.37	2,638,762.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	705,061.45	705,061.45	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
	24,181,025.92	4,376,432.32	17,187,724.36	2,616,869.24	651,524.48

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03060 Martin Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,511,552.38	0.00	4,511,552.38	0.00	0.00
Support Serv - Pupil	452,684.31	0.00	452,684.31	0.00	0.00
Support Serv - Instructional	268,975.07	0.00	268,975.07	0.00	0.00
Support Serv - Board of Ed	78,461.70	0.00	78,461.70	0.00	0.00
Support Serv - Executive Adm	199,092.07	0.00	199,092.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	532,047.08	0.00	532,047.08	0.00	0.00
Support Serv - Business	261,667.91	27,593.05	0.00	234,074.86	234,074.86
Operations and Maintenance	841,435.89	0.00	48,337.94	793,097.95	0.00
Pupil Transportation	317,886.58	3,840.00	314,046.58	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	303,706.53	15,008.13	55,431.14	233,267.26	233,267.26
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	404,450.93	53,147.84	351,303.09	0.00	0.00
Community Services	42,936.66	0.00	42,936.66	0.00	0.00
Payments to Government Agencies	75,836.71	75,836.71	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	517,101.19	170,060.68	347,040.51	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 **	1,375,937.06	1,375,937.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	491,610.47	491,610.47	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
	10,675,382.54	2,213,033.94	7,201,908.53	1,260,440.07	467,342.12

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03070 Hopkins Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,428,618.72	1,806.40	11,426,812.32	0.00	0.00
Support Serv - Pupil	1,192,604.64	0.00	1,192,604.64	0.00	0.00
Support Serv - Instructional	465,047.12	0.00	465,047.12	0.00	0.00
Support Serv - Board of Ed	132,347.98	0.00	132,347.98	0.00	0.00
Support Serv - Executive Adm	274,229.01	0.00	274,229.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,493,044.36	0.00	1,493,044.36	0.00	0.00
Support Serv - Business	409,866.88	26,528.05	39,942.00	343,396.83	343,396.83
Operations and Maintenance	2,193,189.45	2,059.94	301,654.75	1,889,474.76	0.00
Pupil Transportation	998,076.50	135,277.00	862,799.50	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	4,100.00	0.00	4,100.00	0.00	0.00
Support Serv - Technology	755,784.72	232,759.56	74,831.04	448,194.12	448,194.12
Support Serv - Pupil Accounting	15,661.56	0.00	15,661.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	665,783.31	33,887.28	631,896.03	0.00	0.00
Community Services	4,485.75	0.00	4,485.75	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	21,985.00	0.00	21,336.17	648.83	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,509,151.28	676,371.56	832,779.72	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 **	4,097,948.00	4,097,948.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	570,090.41	570,090.41	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
	26,232,014.69	5,776,728.20	17,773,571.95	2,681,714.54	791,590.95

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03080 Saugatuck Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,436,476.74	618.15	7,435,858.59	0.00	0.00
Support Serv - Pupil	779,324.21	0.00	779,324.21	0.00	0.00
Support Serv - Instructional	307,096.12	0.00	307,096.12	0.00	0.00
Support Serv - Board of Ed	75,943.12	0.00	75,943.12	0.00	0.00
Support Serv - Executive Adm	303,605.11	0.00	303,605.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	586,405.98	0.00	586,405.98	0.00	0.00
Support Serv - Business	398,012.32	48,304.66	0.00	349,707.66	349,707.66
Operations and Maintenance	860,417.44	0.00	17,234.45	843,182.99	0.00
Pupil Transportation	368,227.46	0.00	368,227.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	87,515.36	0.00	87,515.36	0.00	0.00
Support Serv - Staff & Personnel	7,085.68	0.00	0.00	7,085.68	7,085.68
Support Serv - Technology	218,415.26	3,375.00	311.00	214,729.26	214,729.26
Support Serv - Pupil Accounting	41,169.57	0.00	41,169.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	414,308.67	7,628.35	406,680.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	19,200.00	19,200.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	743,520.46	169,949.35	573,571.11	0.00	0.00
Community Services	216,704.08	0.00	216,704.08	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
Debt Service Funds					
All Costs **	3,607,426.34	3,607,426.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,528,922.75	6,528,922.75	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
	22,999,776.67	10,385,424.60	11,199,646.48	1,414,705.59	571,522.60

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03100 Hamilton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,713,075.17	622,751.60	24,090,323.57	0.00	0.00
Support Serv - Pupil	2,439,186.91	0.00	2,439,186.91	0.00	0.00
Support Serv - Instructional	1,727,865.99	198.40	1,727,667.59	0.00	0.00
Support Serv - Board of Ed	122,899.93	0.00	122,899.93	0.00	0.00
Support Serv - Executive Adm	532,457.39	0.00	532,457.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,953,244.18	0.00	1,953,244.18	0.00	0.00
Support Serv - Business	451,503.97	21,301.05	1,907.52	428,295.40	428,295.40
Operations and Maintenance	3,435,525.98	697,213.90	156,545.39	2,581,766.69	0.00
Pupil Transportation	2,220,503.63	393,450.32	1,827,053.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	226,961.57	3,788.86	223,172.71	0.00	0.00
Support Serv - Staff & Personnel	299,693.17	0.00	2,495.00	297,198.17	297,198.17
Support Serv - Technology	257,232.27	9,437.61	4,672.00	243,122.66	243,122.66
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	942,801.25	86,673.35	856,127.90	0.00	0.00
Community Services	595,093.06	8,484.47	586,608.59	0.00	0.00
Payments to Government Agencies	67,200.00	67,200.00	0.00	0.00	0.00
Facilities Acquisition	148,330.25	148,330.25	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,208,636.14	816,094.47	1,392,541.67	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 **	7,060,557.66	7,060,557.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,035,689.21	3,035,689.21	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	1,636,027.86	1,636,027.86	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,074,485.59	14,607,199.01	35,916,903.66	3,550,382.92	968,616.23

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03440 Glenn Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	466,022.06	2,753.68	463,268.38	0.00	0.00
Support Serv - Pupil	10,988.23	0.00	10,988.23	0.00	0.00
Support Serv - Instructional	5,368.48	0.00	5,368.48	0.00	0.00
Support Serv - Board of Ed	30,765.34	0.00	30,765.34	0.00	0.00
Support Serv - Executive Adm	189,799.37	0.00	189,799.37	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	25,944.91	9,070.21	0.00	16,874.70	16,874.70
Operations and Maintenance	64,730.42	925.00	0.00	63,805.42	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	21,080.43	802.10	0.00	20,278.33	20,278.33
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,267.00	32,267.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	53,377.72	53,377.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	900,343.96	99,195.71	700,189.80	100,958.45	37,153.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03900 Innoacademy Allegan Campus
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	658,952.06	4,728.31	654,223.75	0.00	0.00
Support Serv - Pupil	85,762.54	0.00	85,762.54	0.00	0.00
Support Serv - Instructional	136,483.77	0.00	136,483.77	0.00	0.00
Support Serv - Board of Ed	55,373.04	0.00	55,373.04	0.00	0.00
Support Serv - Executive Adm	32,850.54	0.00	32,850.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	30,444.98	0.00	30,444.98	0.00	0.00
Support Serv - Business	15,568.89	0.00	0.00	15,568.89	15,568.89
Operations and Maintenance	149,932.59	26,435.00	0.00	123,497.59	0.00
Pupil Transportation	70,603.15	21,152.64	49,450.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,304.01	0.00	15,304.01	0.00	0.00
Support Serv - Staff & Personnel	18,563.87	0.00	0.00	18,563.87	18,563.87
Support Serv - Technology	6,111.44	2,650.00	1,432.50	2,028.94	2,028.94
Support Serv - Pupil Accounting	13,580.87	0.00	13,580.87	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,630.64	0.00	4,630.64	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
	1,294,162.39	54,965.95	1,079,537.15	159,659.29	36,161.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
03902 Outlook Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	809,545.12	3,058.29	806,486.83	0.00	0.00
Support Serv - Pupil	154,321.59	0.00	154,321.59	0.00	0.00
Support Serv - Instructional	35,060.13	0.00	35,060.13	0.00	0.00
Support Serv - Board of Ed	17,823.25	0.00	17,823.25	0.00	0.00
Support Serv - Executive Adm	30,327.37	0.00	30,327.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,051.77	0.00	117,051.77	0.00	0.00
Support Serv - Business	29,154.85	104.85	0.00	29,050.00	29,050.00
Operations and Maintenance	48,727.68	0.00	0.00	48,727.68	0.00
Pupil Transportation	35,918.19	0.00	35,918.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,385.20	0.00	3,385.20	0.00	0.00
Support Serv - Staff & Personnel	4,533.89	0.00	4,533.89	0.00	0.00
Support Serv - Technology	13,320.28	0.00	12,981.28	339.00	339.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,299,169.32	3,163.14	1,217,889.50	78,116.68	29,389.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
04000 Alpena-Montmorency-Alcona ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,452.00	0.00	7,452.00	0.00	0.00
Support Serv - Pupil	406,074.36	0.00	406,074.36	0.00	0.00
Support Serv - Instructional	951,582.52	0.00	951,582.52	0.00	0.00
Support Serv - Board of Ed	58,943.06	0.00	58,943.06	0.00	0.00
Support Serv - Executive Adm	267,239.95	0.00	267,239.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	757,281.93	2,055.11	0.00	755,226.82	755,226.82
Operations and Maintenance	106,750.41	0.00	0.00	106,750.41	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	232,092.82	0.00	60,244.30	171,848.52	171,848.52
Support Serv - Technology	118,566.38	0.00	0.00	118,566.38	118,566.38
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	3,608.11	0.00	3,608.11	0.00	0.00
Community Services	184,846.19	0.00	184,846.19	0.00	0.00
Payments to Government Agencies	2,403,219.39	2,403,219.39	0.00	0.00	0.00
Facilities Acquisition	35,378.04	35,378.04	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,625,151.00	0.00	1,625,151.00	0.00	0.00
Support Serv - Pupil	4,776,080.10	0.00	4,776,080.10	0.00	0.00
Support Serv - Instructional	1,232,219.04	0.00	1,232,219.04	0.00	0.00
Support Serv - Board of Ed	3,961.67	0.00	3,961.67	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	18,566.89	12,647.26	0.00	5,919.63	5,919.63
Operations and Maintenance	322,103.22	57,120.00	0.00	264,983.22	0.00
Pupil Transportation	1,631,640.13	0.00	1,631,640.13	0.00	0.00
Support Serv - Planning & Research	32,164.00	0.00	32,164.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,967.85	0.00	19,963.29	4,004.56	4,004.56
Support Serv - Technology	101,083.81	0.00	101,083.81	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,906.05	0.00	24,906.05	0.00	0.00
Community Services	7,941.00	0.00	7,941.00	0.00	0.00
Payments to Government Agencies	1,832,832.66	1,832,832.66	0.00	0.00	0.00
Facilities Acquisition	775,111.88	683,635.56	91,476.32	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
	17,940,764.46	5,026,888.02	11,486,576.90	1,427,299.54	1,055,565.91

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
04010 Alpena Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,474,833.74	738,192.73	29,736,641.01	0.00	0.00
Support Serv - Pupil	2,915,429.51	0.00	2,915,429.51	0.00	0.00
Support Serv - Instructional	2,065,769.96	0.00	2,065,769.96	0.00	0.00
Support Serv - Board of Ed	272,472.00	143,527.99	128,944.01	0.00	0.00
Support Serv - Executive Adm	396,178.55	0.00	396,178.55	0.00	0.00
Support Serv - Grant Writer	3,315.71	0.00	3,315.71	0.00	0.00
Support Serv - School Adm	3,660,649.19	0.00	3,660,649.19	0.00	0.00
Support Serv - Business	792,301.12	29,147.24	47,400.82	715,753.06	715,753.06
Operations and Maintenance	5,147,184.59	98,990.91	644,535.61	4,403,658.07	0.00
Pupil Transportation	2,709,593.91	97,039.69	2,612,554.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	187,099.04	0.00	187,099.04	0.00	0.00
Support Serv - Staff & Personnel	1,297,416.54	0.00	534,435.68	762,980.86	762,980.86
Support Serv - Technology	800,027.71	9,677.53	3,351.00	786,999.18	786,999.18
Support Serv - Pupil Accounting	125,036.50	0.00	125,036.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	855,244.10	20,000.00	835,244.10	0.00	0.00
Community Services	370,624.25	0.00	370,624.25	0.00	0.00
Payments to Government Agencies	590,855.52	590,855.52	0.00	0.00	0.00
Facilities Acquisition	446,149.02	446,149.02	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	3,171.50	0.00	2,695.77	475.73	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	3,440,240.92	1,410,559.58	2,029,681.34	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 **	2,327,337.21	2,327,337.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,260,851.74	6,260,851.74	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	6,340,100.21	6,340,100.21	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	71,481,882.54	18,512,429.37	46,299,586.27	6,669,866.90	2,265,733.10

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
05010 Alba Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	877,843.98	4,575.65	873,268.33	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	31,486.51	15,940.51	15,546.00	0.00	0.00
Support Serv - Board of Ed	28,665.73	0.00	28,665.73	0.00	0.00
Support Serv - Executive Adm	236,332.53	0.00	236,332.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	59,597.26	5,097.26	0.00	54,500.00	54,500.00
Operations and Maintenance	314,829.70	0.00	606.82	314,222.88	0.00
Pupil Transportation	114,603.85	12,169.58	102,434.27	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	600.43	0.00	0.00	600.43	600.43
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	17,528.35	0.00	17,528.35	0.00	0.00
Community Services	375.97	0.00	375.97	0.00	0.00
Payments to Government Agencies	254.27	254.27	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,715.92	52,137.34	63,578.58	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 **	209,097.00	209,097.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,042.49	5,042.49	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
	2,022,473.99	304,314.10	1,338,336.58	379,823.31	65,600.43

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
05035 Central Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,218,614.32	51,177.01	3,167,437.31	0.00	0.00
Support Serv - Pupil	337,540.06	875.47	336,664.59	0.00	0.00
Support Serv - Instructional	158,008.02	125.07	157,882.95	0.00	0.00
Support Serv - Board of Ed	98,070.33	251.88	97,818.45	0.00	0.00
Support Serv - Executive Adm	258,599.87	222.20	258,377.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	291,016.90	0.00	291,016.90	0.00	0.00
Support Serv - Business	94,919.81	25,195.73	0.00	69,724.08	69,724.08
Operations and Maintenance	832,450.62	146,514.00	197,688.83	488,247.79	0.00
Pupil Transportation	135,214.50	0.00	135,214.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	125.14	0.00	125.14	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	121,879.45	0.00	121,258.74	620.71	620.71
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	273,552.20	86,035.58	187,516.62	0.00	0.00
Community Services	274,402.58	451.29	273,951.29	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	1,475.00	0.00	1,475.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	403,681.34	175,311.88	228,369.46	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 **	40,653.49	40,653.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	275,268.05	275,268.05	0.00	0.00	0.00
Trust Funds					
All Costs *	625.00	0.00	625.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,816,096.68	802,081.65	5,455,422.45	558,592.58	70,344.79

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
05040 Bellaire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,976,603.02	9,525.96	2,967,077.06	0.00	0.00
Support Serv - Pupil	281,174.88	0.00	281,174.88	0.00	0.00
Support Serv - Instructional	200,806.30	33,470.56	167,335.74	0.00	0.00
Support Serv - Board of Ed	62,586.95	0.00	62,586.95	0.00	0.00
Support Serv - Executive Adm	136,488.09	0.00	136,488.09	0.00	0.00
Support Serv - Grant Writer	53,575.50	0.00	53,575.50	0.00	0.00
Support Serv - School Adm	543,146.46	0.00	543,146.46	0.00	0.00
Support Serv - Business	125,187.45	0.00	0.00	125,187.45	125,187.45
Operations and Maintenance	986,165.75	79,436.25	17,470.65	889,258.85	0.00
Pupil Transportation	314,523.85	64,750.00	249,773.85	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	7,343.21	0.00	7,343.21	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,388.34	16,397.25	173,991.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	10,612.26	10,612.26	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	436,738.98	131,866.85	304,872.13	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 **	1,014,687.50	1,014,687.50	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
	7,340,028.54	1,360,746.63	4,964,835.61	1,014,446.30	125,187.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
05060 Elk Rapids Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,685,523.91	5,787.00	9,679,736.91	0.00	0.00
Support Serv - Pupil	576,894.16	0.00	576,894.16	0.00	0.00
Support Serv - Instructional	122,726.66	0.00	122,726.66	0.00	0.00
Support Serv - Board of Ed	139,968.29	0.00	139,968.29	0.00	0.00
Support Serv - Executive Adm	340,109.95	0.00	340,109.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,262,674.78	0.00	1,262,674.78	0.00	0.00
Support Serv - Business	324,481.40	478.39	0.00	324,003.01	324,003.01
Operations and Maintenance	1,377,180.83	44,479.72	48,322.37	1,284,378.74	0.00
Pupil Transportation	767,664.20	29,450.19	738,214.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,481.97	0.00	2,481.97	0.00	0.00
Support Serv - Staff & Personnel	954.53	0.00	0.00	954.53	954.53
Support Serv - Technology	479,856.00	264,862.99	0.00	214,993.01	214,993.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,305.00	0.00	2,305.00	0.00	0.00
Support Serv - Other	330,364.78	65,128.12	265,236.66	0.00	0.00
Community Services	21,854.29	0.00	21,854.29	0.00	0.00
Payments to Government Agencies	6,619.89	6,619.89	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	95,793.97	0.00	95,793.97	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	54,676.98	0.00	54,676.98	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,128.00	0.00	5,128.00	0.00	0.00
Pupil Transportation	95.94	0.00	95.94	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	835,597.71	469,638.30	365,959.41	0.00	0.00
Community Services	262,796.47	0.00	262,796.47	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 **	2,141,803.25	2,141,803.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,985,864.61	21,985,864.61	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
	40,823,417.57	25,014,112.46	13,984,975.82	1,824,329.29	539,950.55

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
05065 Ellsworth Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,597,462.82	5,617.16	2,591,845.66	0.00	0.00
Support Serv - Pupil	208,436.51	901.74	207,534.77	0.00	0.00
Support Serv - Instructional	37,286.01	1,010.84	36,275.17	0.00	0.00
Support Serv - Board of Ed	34,072.34	502.16	33,570.18	0.00	0.00
Support Serv - Executive Adm	197,416.39	36.99	197,379.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	247,653.17	0.00	247,653.17	0.00	0.00
Support Serv - Business	70,974.94	7,981.94	0.00	62,993.00	62,993.00
Operations and Maintenance	421,258.79	60,293.03	56,723.79	304,241.97	0.00
Pupil Transportation	198,663.47	54,184.00	144,479.47	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	92,416.23	11,120.83	81,295.40	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,923.92	40.09	94,883.83	0.00	0.00
Community Services	30,668.35	237.99	30,430.36	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	205,232.32	96,548.38	108,683.94	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 **	184,881.26	184,881.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	96,853.95	96,853.95	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
	4,718,400.47	520,210.36	3,830,955.14	367,234.97	62,993.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
05070 Mancelona Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,674,304.38	21,183.73	6,653,120.65	0.00	0.00
Support Serv - Pupil	771,049.91	0.00	771,049.91	0.00	0.00
Support Serv - Instructional	542,725.75	0.00	542,725.75	0.00	0.00
Support Serv - Board of Ed	92,659.77	0.00	92,659.77	0.00	0.00
Support Serv - Executive Adm	330,748.51	0.00	330,748.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	780,952.98	0.00	780,952.98	0.00	0.00
Support Serv - Business	298,910.73	0.00	0.00	298,910.73	298,910.73
Operations and Maintenance	1,424,279.38	51,001.06	233,463.51	1,139,814.81	0.00
Pupil Transportation	686,172.12	0.00	686,172.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,084.57	0.00	18,084.57	0.00	0.00
Support Serv - Staff & Personnel	29,192.47	0.00	28,230.99	961.48	961.48
Support Serv - Technology	241,104.36	36,854.01	12,003.79	192,246.56	192,246.56
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	298,814.08	8,700.00	290,114.08	0.00	0.00
Community Services	5,664.50	0.00	5,664.50	0.00	0.00
Payments to Government Agencies	22,733.81	22,733.81	0.00	0.00	0.00
Facilities Acquisition	2,750.00	0.00	2,750.00	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	3,120.00	0.00	3,120.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	630.00	0.00	560.70	69.30	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,101,611.01	390,152.71	711,458.30	0.00	0.00
Community Services	356,229.93	0.00	356,229.93	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 **	1,216,137.32	1,216,137.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,487,422.09	10,487,422.09	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
	25,385,297.67	12,234,184.73	11,519,110.06	1,632,002.88	492,118.77

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,428,276.23	0.00	3,428,276.23	0.00	0.00
Support Serv - Pupil	208,023.84	0.00	208,023.84	0.00	0.00
Support Serv - Instructional	275,786.02	0.00	275,786.02	0.00	0.00
Support Serv - Board of Ed	28,449.03	0.00	28,449.03	0.00	0.00
Support Serv - Executive Adm	322,800.60	0.00	322,800.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	248,209.63	0.00	248,209.63	0.00	0.00
Support Serv - Business	133,361.89	5,947.59	0.00	127,414.30	127,414.30
Operations and Maintenance	749,899.24	165,360.50	64,570.92	519,967.82	0.00
Pupil Transportation	589,141.20	381,116.62	208,024.58	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	6,618.50	0.00	4,931.44	1,687.06	1,687.06
Support Serv - Technology	26,735.62	0.00	0.00	26,735.62	26,735.62
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	129,327.28	0.00	129,327.28	0.00	0.00
Community Services	1,251.91	0.00	1,251.91	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	6,933.74	0.00	6,587.05	346.69	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	417,950.56	177,245.51	240,705.05	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 **	498,011.81	498,011.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	196,402.52	196,402.52	0.00	0.00	0.00
Trust Funds					
All Costs *	1,250.00	0.00	1,250.00	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
	7,268,429.62	1,424,084.55	5,168,193.58	676,151.49	155,836.98

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
06050 Standish-Sterling Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,441,076.66	20,265.47	11,420,811.19	0.00	0.00
Support Serv - Pupil	478,988.46	0.00	478,988.46	0.00	0.00
Support Serv - Instructional	871,297.06	0.00	871,297.06	0.00	0.00
Support Serv - Board of Ed	23,000.57	0.00	23,000.57	0.00	0.00
Support Serv - Executive Adm	458,738.38	0.00	458,738.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,001,323.61	0.00	1,001,323.61	0.00	0.00
Support Serv - Business	350,419.92	23,560.42	5,995.00	320,864.50	320,864.50
Operations and Maintenance	2,883,715.46	563,966.94	19,823.00	2,299,925.52	0.00
Pupil Transportation	1,568,579.96	354,868.40	1,213,711.56	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	4,000.61	0.00	4,000.61	0.00	0.00
Support Serv - Technology	468,202.26	79,671.68	16,079.50	372,451.08	372,451.08
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	431,290.04	0.00	431,290.04	0.00	0.00
Community Services	147,660.05	0.00	147,660.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	465,170.00	465,170.00	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	6,248.52	0.00	6,137.84	110.68	110.68
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,317,036.62	579,572.89	737,463.73	0.00	0.00
Community Services	1,175.74	0.00	1,175.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	54,427.28	54,427.28	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,061,689.02	1,061,689.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	684,831.31	684,831.31	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
	23,718,871.53	3,888,023.41	16,837,496.34	2,993,351.78	693,426.26

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
07010 Arvon Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	293,154.00	395.00	292,759.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	25,317.00	0.00	25,317.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	96,795.00	0.00	0.00	96,795.00	96,795.00
Operations and Maintenance	41,276.00	0.00	0.00	41,276.00	0.00
Pupil Transportation	45,660.00	26,720.00	18,940.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	31.00	0.00	0.00	31.00	31.00
Support Serv - Technology	1,352.00	0.00	0.00	1,352.00	1,352.00
Support Serv - Pupil Accounting	0.00	0.00	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	22,550.00	22,550.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,502.00	3,813.00	1,689.00	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	531,637.00	53,478.00	338,705.00	139,454.00	98,178.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
07020 Baraga Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,632,144.11	0.00	3,632,144.11	0.00	0.00
Support Serv - Pupil	291,969.12	0.00	291,969.12	0.00	0.00
Support Serv - Instructional	109,014.80	0.00	109,014.80	0.00	0.00
Support Serv - Board of Ed	78,962.21	0.00	78,962.21	0.00	0.00
Support Serv - Executive Adm	281,798.38	0.00	281,798.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,856.39	0.00	416,856.39	0.00	0.00
Support Serv - Business	156,550.15	2,751.44	20,401.33	133,397.38	133,397.38
Operations and Maintenance	559,121.13	0.00	94,445.87	464,675.26	0.00
Pupil Transportation	179,310.81	0.00	179,310.81	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	62,021.28	0.00	1,366.84	60,654.44	60,654.44
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	148,781.97	25,469.00	123,312.97	0.00	0.00
Community Services	4,065.33	0.00	4,065.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,279.50	41,779.50	1,500.00	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	97,249.41	0.00	0.00	97,249.41	97,249.41
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,248.43	112,806.37	150,442.06	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	480,659.29	480,659.29	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
	6,805,032.31	663,465.60	5,385,590.22	755,976.49	291,301.23

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
07040 L'Anse Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,471,631.49	0.00	4,471,631.49	0.00	0.00
Support Serv - Pupil	690,380.87	0.00	690,380.87	0.00	0.00
Support Serv - Instructional	106,048.33	0.00	106,048.33	0.00	0.00
Support Serv - Board of Ed	44,608.70	0.00	44,608.70	0.00	0.00
Support Serv - Executive Adm	311,381.60	0.00	311,381.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	543,881.21	0.00	543,881.21	0.00	0.00
Support Serv - Business	218,030.78	14,079.76	4,978.01	198,973.01	198,973.01
Operations and Maintenance	1,068,743.63	152,196.01	83,800.47	832,747.15	0.00
Pupil Transportation	1,163,872.71	871,324.77	292,547.94	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	144,996.33	35,482.80	3,338.00	106,175.53	106,175.53
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	206,881.61	18,574.00	188,307.61	0.00	0.00
Community Services	68,513.81	0.00	68,513.81	0.00	0.00
Payments to Government Agencies	3,517.14	3,517.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	23,197.87	0.00	23,197.87	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	507,886.36	182,012.20	325,874.16	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 **	473,482.24	473,482.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	255,343.56	255,343.56	0.00	0.00	0.00
Trust Funds					
All Costs *	17,643.81	0.00	17,643.81	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
	10,320,042.05	2,006,012.48	7,176,133.88	1,137,895.69	305,148.54

Michigan Department of Education
Costs for the Development of 2025-2026 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	278,302.63	0.00	278,302.63	0.00	0.00
Support Serv - Instructional	435,952.53	0.00	435,952.53	0.00	0.00
Support Serv - Board of Ed	9,837.56	0.00	9,837.56	0.00	0.00
Support Serv - Executive Adm	220,962.42	0.00	220,962.42	0.00	0.00
Support Serv - Grant Writer	14,262.41	0.00	14,262.41	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	75,894.49	42.06	6,615.13	69,237.30	69,237.30
Operations and Maintenance	24,452.06	144.73	0.00	24,307.33	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	8,969.16	0.00	8,969.16	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,625.10	0.00	0.00	8,625.10	8,625.10
Support Serv - Technology	15,393.39	5,262.82	0.00	10,130.57	10,130.57
Support Serv - Pupil Accounting	24,914.24	0.00	24,914.24	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	54,162.59	0.00	54,162.59	0.00	0.00
Payments to Government Agencies	798,645.79	798,645.79	0.00	0.00	0.00
Facilities Acquisition	5,569.56	5,569.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,100,872.32	15,140.24	2,085,732.08	0.00	0.00
Support Serv - Pupil	2,821,973.68	0.00	2,821,973.68	0.00	0.00
Support Serv - Instructional	587,514.30	0.00	587,514.30	0.00	0.00
Support Serv - Board of Ed	24,323.74	0.00	24,323.74	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	280,910.92	778.15	54,243.35	225,889.42	225,889.42
Operations and Maintenance	126,229.36	3,477.16	3,723.45	119,028.75	0.00
Pupil Transportation	395,921.14	0.00	395,921.14	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	14,620.00	0.00	2,145.00	12,475.00	12,475.00
Support Serv - Technology	62,563.65	16,265.65	0.00	46,298.00	46,298.00
Support Serv - Pupil Accounting	18,887.60	0.00	18,887.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	838.95	0.00	838.95	0.00	0.00
Community Services	50,481.02	0.00	50,481.02	0.00	0.00
Payments to Government Agencies	783,335.00	783,335.00	0.00	0.00	0.00
Facilities Acquisition	25,079.68	25,079.68	0.00	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
	9,269,495.29	1,653,740.84	7,099,762.98	515,991.47	372,655.39

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
08010 Delton Kellogg Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,200,184.51	8,869.16	9,191,315.35	0.00	0.00
Support Serv - Pupil	451,238.20	0.00	451,238.20	0.00	0.00
Support Serv - Instructional	251,598.95	4,005.51	247,593.44	0.00	0.00
Support Serv - Board of Ed	120,288.21	0.00	120,288.21	0.00	0.00
Support Serv - Executive Adm	436,761.89	0.00	436,761.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	933,130.49	0.00	933,130.49	0.00	0.00
Support Serv - Business	306,221.27	86,237.71	0.00	219,983.56	219,983.56
Operations and Maintenance	1,277,933.85	2,056.25	0.00	1,275,877.60	0.00
Pupil Transportation	583,299.79	0.00	583,299.79	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	13,136.22	0.00	1,753.14	11,383.08	11,383.08
Support Serv - Technology	313,998.34	86,852.17	0.00	227,146.17	227,146.17
Support Serv - Pupil Accounting	49,807.28	0.00	49,807.28	0.00	0.00
Support Serv - Central - Other	81,914.24	0.00	81,914.24	0.00	0.00
Support Serv - Other	429,307.66	0.00	429,307.66	0.00	0.00
Community Services	150,417.50	0.00	150,417.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	73,540.31	73,540.31	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,093,976.78	397,585.21	696,391.57	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 **	2,873,876.62	2,873,876.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,275,320.37	5,275,320.37	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
	23,915,952.48	8,808,343.31	13,373,218.76	1,734,390.41	458,512.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
08030 Hastings Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,253,670.34	271,910.63	21,981,759.71	0.00	0.00
Support Serv - Pupil	993,158.92	0.00	993,158.92	0.00	0.00
Support Serv - Instructional	792,228.69	28,550.91	763,677.78	0.00	0.00
Support Serv - Board of Ed	141,655.62	0.00	141,655.62	0.00	0.00
Support Serv - Executive Adm	292,849.78	0.00	292,849.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,014,884.49	0.00	2,014,884.49	0.00	0.00
Support Serv - Business	958,458.43	97,735.14	0.00	860,723.29	860,723.29
Operations and Maintenance	4,288,050.57	19,879.86	194,152.04	4,074,018.67	0.00
Pupil Transportation	1,790,277.20	13,647.41	1,776,629.79	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	340.46	0.00	340.46	0.00	0.00
Support Serv - Technology	972,895.79	288,696.82	0.00	684,198.97	684,198.97
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	857,543.61	94,868.04	762,675.57	0.00	0.00
Community Services	14,058.68	0.00	14,058.68	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	2,144,479.98	952,505.59	1,191,974.39	0.00	0.00
Community Services	1,180,399.40	19,786.84	1,160,612.56	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 **	4,612,451.22	4,612,451.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,416,071.36	3,416,071.36	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
	46,723,474.54	9,816,103.82	31,288,429.79	5,618,940.93	1,544,922.26

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
08050 Thornapple Kellogg School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,982,639.51	121,457.12	27,861,182.39	0.00	0.00
Support Serv - Pupil	3,512,199.53	0.00	3,512,199.53	0.00	0.00
Support Serv - Instructional	1,647,723.52	3,309.17	1,644,414.35	0.00	0.00
Support Serv - Board of Ed	143,439.81	0.00	143,439.81	0.00	0.00
Support Serv - Executive Adm	495,599.33	0.00	495,599.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,988,744.63	3,278.37	1,985,466.26	0.00	0.00
Support Serv - Business	780,774.38	255.54	0.00	780,518.84	780,518.84
Operations and Maintenance	4,452,218.73	357,282.49	185,892.89	3,909,043.35	0.00
Pupil Transportation	3,073,752.29	503,057.25	2,570,695.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	98,729.44	0.00	98,729.44	0.00	0.00
Support Serv - Staff & Personnel	15,251.65	0.00	0.00	15,251.65	15,251.65
Support Serv - Technology	419,733.15	0.00	0.00	419,733.15	419,733.15
Support Serv - Pupil Accounting	53,005.47	0.00	53,005.47	0.00	0.00
Support Serv - Central - Other	17,843.92	0.00	17,843.92	0.00	0.00
Support Serv - Other	1,041,409.20	0.00	1,041,409.20	0.00	0.00
Community Services	556,155.62	0.00	556,155.62	0.00	0.00
Payments to Government Agencies	28,800.00	28,800.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	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	800.40	69.60	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	3,146,427.05	1,283,045.91	1,863,381.14	0.00	0.00
Community Services	34,976.61	0.00	34,976.61	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 **	8,496,721.24	8,496,721.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,073,113.47	9,073,113.47	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
	67,060,128.55	19,870,320.56	42,065,191.40	5,124,616.59	1,215,503.64

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
09000 Bay-Arenac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	478,382.41	34,464.49	443,917.92	0.00	0.00
Support Serv - Pupil	2,817,645.74	0.00	2,817,645.74	0.00	0.00
Support Serv - Instructional	4,181,001.95	30,689.55	4,150,312.40	0.00	0.00
Support Serv - Board of Ed	114,881.23	0.00	114,881.23	0.00	0.00
Support Serv - Executive Adm	86,193.79	8,784.49	77,409.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	71,277.02	0.00	71,277.02	0.00	0.00
Support Serv - Business	665,439.76	54,141.38	18,907.00	592,391.38	592,391.38
Operations and Maintenance	521,052.66	1,483.50	24,292.31	495,276.85	0.00
Pupil Transportation	2,660.85	0.00	2,660.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	134,612.53	0.00	134,612.53	0.00	0.00
Support Serv - Staff & Personnel	124,886.34	0.00	11,116.32	113,770.02	113,770.02
Support Serv - Technology	611,080.28	104,108.43	171.65	506,800.20	506,800.20
Support Serv - Pupil Accounting	205,912.60	0.00	205,912.60	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	420,015.03	0.00	420,015.03	0.00	0.00
Payments to Government Agencies	6,587,472.34	6,587,472.34	0.00	0.00	0.00
Facilities Acquisition	19,923.53	19,923.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,794,923.20	165,610.85	11,629,312.35	0.00	0.00
Support Serv - Pupil	15,021,370.80	0.00	15,021,370.80	0.00	0.00
Support Serv - Instructional	3,055,585.73	29,560.12	3,026,025.61	0.00	0.00
Support Serv - Board of Ed	75,207.47	0.00	75,207.47	0.00	0.00
Support Serv - Executive Adm	398,962.16	0.00	398,962.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	998,240.21	3,746.04	994,494.17	0.00	0.00
Support Serv - Business	897,321.58	0.00	0.00	897,321.58	897,321.58
Operations and Maintenance	1,982,693.65	227,141.45	0.00	1,755,552.20	0.00
Pupil Transportation	2,836,756.23	0.00	2,836,756.23	0.00	0.00
Support Serv - Planning & Research	174,253.16	0.00	174,253.16	0.00	0.00
Support Serv - Communication	71,004.57	0.00	71,004.57	0.00	0.00
Support Serv - Staff & Personnel	437,869.39	0.00	69,527.64	368,341.75	368,341.75
Support Serv - Technology	962,822.56	275,276.49	239,493.89	448,052.18	448,052.18
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	341,303.10	158,334.60	182,968.50	0.00	0.00
Community Services	92,307.97	0.00	92,307.97	0.00	0.00
Payments to Government Agencies	870,843.96	870,843.96	0.00	0.00	0.00
Facilities Acquisition	320,050.66	320,050.66	0.00	0.00	0.00
Debt Service Funds					
All Costs **	245,387.50	245,387.50	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
	57,619,341.96	9,137,019.38	43,304,816.42	5,177,506.16	2,926,677.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
09010 Bay City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	57,552,977.83	23,337.49	57,529,640.34	0.00	0.00
Support Serv - Pupil	6,211,373.25	0.00	6,211,373.25	0.00	0.00
Support Serv - Instructional	3,872,838.53	0.00	3,872,838.53	0.00	0.00
Support Serv - Board of Ed	313,475.57	0.00	313,475.57	0.00	0.00
Support Serv - Executive Adm	691,142.92	0.00	691,142.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,314,460.79	0.00	5,314,460.79	0.00	0.00
Support Serv - Business	1,614,921.03	75,365.48	0.00	1,539,555.55	1,539,555.55
Operations and Maintenance	8,890,510.25	185,415.80	354,891.87	8,350,202.58	0.00
Pupil Transportation	3,002,055.30	164,824.17	2,837,231.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	145,375.18	0.00	145,375.18	0.00	0.00
Support Serv - Staff & Personnel	856,118.41	0.00	57,011.37	799,107.04	799,107.04
Support Serv - Technology	1,759,869.67	106,682.60	0.00	1,653,187.07	1,653,187.07
Support Serv - Pupil Accounting	317,405.38	0.00	317,405.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,089,393.28	11,080.63	2,078,312.65	0.00	0.00
Community Services	967,667.26	438,279.22	529,388.04	0.00	0.00
Payments to Government Agencies	46,550.76	46,550.76	0.00	0.00	0.00
Facilities Acquisition	4,652,596.05	4,652,596.05	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	100.00	0.00	0.00	100.00	100.00
Operations and Maintenance	20,218.89	0.00	0.00	20,218.89	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	5,697,995.15	2,327,431.66	3,370,563.49	0.00	0.00
Community Services	1,461,635.47	0.00	1,461,635.47	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 **	30,946,543.53	30,946,543.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,015,102.32	6,015,102.32	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
	142,440,326.82	44,993,209.71	85,084,745.98	12,362,371.13	3,991,949.66

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
09030 Bangor Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,588,182.56	62,788.03	19,525,394.53	0.00	0.00
Support Serv - Pupil	1,368,134.68	0.00	1,368,134.68	0.00	0.00
Support Serv - Instructional	1,332,054.61	93,979.80	1,238,074.81	0.00	0.00
Support Serv - Board of Ed	128,469.94	259.46	128,210.48	0.00	0.00
Support Serv - Executive Adm	495,686.54	3,926.11	491,760.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,819,281.65	0.00	1,819,281.65	0.00	0.00
Support Serv - Business	666,763.72	13,961.05	3,288.31	649,514.36	649,514.36
Operations and Maintenance	4,652,612.49	1,378,135.69	196,523.70	3,077,953.10	0.00
Pupil Transportation	1,649,741.65	164,470.00	1,485,271.65	0.00	0.00
Support Serv - Planning & Research	197,332.22	0.00	197,332.22	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	261,969.99	0.00	39,290.91	222,679.08	222,679.08
Support Serv - Technology	529,656.35	50,529.01	0.00	479,127.34	479,127.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	119,318.56	0.00	119,318.56	0.00	0.00
Support Serv - Other	914,890.97	85,855.87	829,035.10	0.00	0.00
Community Services	10,241.74	0.00	10,241.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	503,627.88	165,033.70	338,594.18	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	11,823.20	0.00	11,823.20	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,519,919.14	966,992.16	1,552,926.98	0.00	0.00
Community Services	294,467.71	594.70	293,873.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	121,379.00	121,379.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,761,285.20	1,761,285.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,510,377.22	2,510,377.22	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
	41,457,217.02	7,379,567.00	29,648,376.14	4,429,273.88	1,351,320.78

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
09050 Essexville-Hampton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,243,259.73	0.00	11,243,259.73	0.00	0.00
Support Serv - Pupil	513,711.14	0.00	513,711.14	0.00	0.00
Support Serv - Instructional	782,183.26	1,560.42	780,622.84	0.00	0.00
Support Serv - Board of Ed	37,207.07	0.00	37,207.07	0.00	0.00
Support Serv - Executive Adm	427,506.83	0.00	427,506.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,403,287.40	0.00	1,403,287.40	0.00	0.00
Support Serv - Business	345,184.31	20,224.86	0.00	324,959.45	324,959.45
Operations and Maintenance	2,006,952.99	68,460.00	5,306.55	1,933,186.44	0.00
Pupil Transportation	352,961.68	7,000.59	345,961.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	95.93	0.00	95.93	0.00	0.00
Support Serv - Staff & Personnel	12,530.35	0.00	2,896.81	9,633.54	9,633.54
Support Serv - Technology	459,095.17	0.00	0.00	459,095.17	459,095.17
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	290,832.63	0.00	290,832.63	0.00	0.00
Community Services	7,020.00	0.00	7,020.00	0.00	0.00
Payments to Government Agencies	10,421.47	10,421.47	0.00	0.00	0.00
Facilities Acquisition	185,500.00	100,000.00	85,500.00	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	878.87	0.00	878.87	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,352,791.37	509,815.58	842,975.79	0.00	0.00
Community Services	383,310.00	0.00	383,310.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	434,450.58	434,450.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,603,006.94	2,603,006.94	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
	22,852,187.72	3,754,940.44	16,370,372.68	2,726,874.60	793,688.16

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
09090 Pinconning Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,734,879.54	3,440.97	8,731,438.57	0.00	0.00
Support Serv - Pupil	472,503.83	0.00	472,503.83	0.00	0.00
Support Serv - Instructional	478,448.18	0.00	478,448.18	0.00	0.00
Support Serv - Board of Ed	43,435.05	0.00	43,435.05	0.00	0.00
Support Serv - Executive Adm	329,933.20	0.00	329,933.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	907,810.35	0.00	907,810.35	0.00	0.00
Support Serv - Business	219,632.75	53.24	0.00	219,579.51	219,579.51
Operations and Maintenance	1,515,389.49	5,876.90	65,431.48	1,444,081.11	0.00
Pupil Transportation	1,068,250.36	85,000.00	983,250.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	354.30	0.00	354.30	0.00	0.00
Support Serv - Staff & Personnel	7,752.15	0.00	7,752.15	0.00	0.00
Support Serv - Technology	298,786.17	0.00	0.00	298,786.17	298,786.17
Support Serv - Pupil Accounting	59,398.29	0.00	59,398.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	253,805.83	0.00	253,805.83	0.00	0.00
Community Services	123,545.16	0.00	123,545.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	357,009.67	357,009.67	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	65,557.95	52,892.10	12,465.73	200.12	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	1,277,673.64	525,974.07	751,699.57	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 **	999,600.00	999,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	80,966.35	80,966.35	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
	17,294,732.26	2,110,813.30	13,221,272.05	1,962,646.91	518,365.68

Michigan Department of Education
Costs for the Development of 2025-2026 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	891,715.34	0.00	891,715.34	0.00	0.00
Support Serv - Pupil	266,132.93	0.00	266,132.93	0.00	0.00
Support Serv - Instructional	70,845.52	0.00	70,845.52	0.00	0.00
Support Serv - Board of Ed	58,902.85	0.00	58,902.85	0.00	0.00
Support Serv - Executive Adm	183,857.73	13,286.16	170,571.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	257,620.85	0.00	257,620.85	0.00	0.00
Support Serv - Business	4,212.59	0.00	0.00	4,212.59	4,212.59
Operations and Maintenance	388,278.70	0.00	84,758.20	303,520.50	0.00
Pupil Transportation	5,173.50	0.00	5,173.50	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	85,829.81	0.00	85,829.81	0.00	0.00
Support Serv - Technology	26,511.88	0.00	0.00	26,511.88	26,511.88
Support Serv - Pupil Accounting	51,567.75	0.00	51,567.75	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	81,970.31	0.00	81,970.31	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	40,606.84	28,431.48	12,175.36	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
	2,413,226.60	41,717.64	2,037,263.99	334,244.97	30,724.47

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
09902 State Street Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,534,047.00	1,609.00	1,532,438.00	0.00	0.00
Support Serv - Pupil	5,812.00	0.00	5,812.00	0.00	0.00
Support Serv - Instructional	85,104.00	0.00	85,104.00	0.00	0.00
Support Serv - Board of Ed	45,038.00	0.00	45,038.00	0.00	0.00
Support Serv - Executive Adm	350,589.00	0.00	350,589.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	461,666.00	0.00	461,666.00	0.00	0.00
Support Serv - Business	32,659.00	22,508.00	7,500.00	2,651.00	2,651.00
Operations and Maintenance	338,512.00	0.00	26,183.00	312,329.00	0.00
Pupil Transportation	129,720.00	0.00	129,720.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,932.00	0.00	137.00	1,795.00	1,795.00
Support Serv - Technology	5,570.00	0.00	0.00	5,570.00	5,570.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	39,110.00	0.00	39,110.00	0.00	0.00
Community Services	139,146.00	0.00	139,146.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,489.00	8,489.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	265,776.00	89,512.00	176,264.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	204,621.00	204,621.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,647,791.00	326,739.00	2,998,707.00	322,345.00	10,016.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
09903 Bay City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,793,567.00	0.00	2,793,567.00	0.00	0.00
Support Serv - Pupil	143,072.32	0.00	143,072.32	0.00	0.00
Support Serv - Instructional	68,808.99	0.00	68,808.99	0.00	0.00
Support Serv - Board of Ed	20,440.60	0.00	20,440.60	0.00	0.00
Support Serv - Executive Adm	194,313.96	0.00	194,313.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	470,938.78	0.00	470,938.78	0.00	0.00
Support Serv - Business	899,105.15	0.00	0.00	899,105.15	899,105.15
Operations and Maintenance	737,694.98	900.95	110,372.95	626,421.08	0.00
Pupil Transportation	451,950.29	114,750.00	337,200.29	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	61,845.12	0.00	0.00	61,845.12	61,845.12
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	11,222.09	0.00	11,222.09	0.00	0.00
Community Services	15,219.02	0.00	15,219.02	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	581,826.49	419,815.62	162,010.87	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 **	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
	6,450,004.79	535,466.57	4,327,166.87	1,587,371.35	960,950.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
10015 Benzie County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,858,545.37	75,312.99	10,783,232.38	0.00	0.00
Support Serv - Pupil	604,101.29	0.00	604,101.29	0.00	0.00
Support Serv - Instructional	278,965.38	0.00	278,965.38	0.00	0.00
Support Serv - Board of Ed	75,954.56	0.00	75,954.56	0.00	0.00
Support Serv - Executive Adm	393,349.65	252.00	393,097.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,071,873.36	529.51	1,071,343.85	0.00	0.00
Support Serv - Business	466,739.71	56,119.57	0.00	410,620.14	410,620.14
Operations and Maintenance	2,271,460.74	102,731.51	370,180.10	1,798,549.13	0.00
Pupil Transportation	1,656,153.96	290,557.00	1,365,596.96	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	54,103.11	0.00	16,142.25	37,960.86	37,960.86
Support Serv - Technology	462,364.07	133,916.58	12,220.16	316,227.33	316,227.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,127.97	0.00	11,127.97	0.00	0.00
Support Serv - Other	406,895.10	19,635.37	387,259.73	0.00	0.00
Community Services	608.56	0.00	608.56	0.00	0.00
Payments to Government Agencies	10,950.63	10,950.63	0.00	0.00	0.00
Facilities Acquisition	36,529.42	36,529.42	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	378.69	0.00	378.69	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	1,302,950.30	693,606.22	609,344.08	0.00	0.00
Community Services	370,617.81	23,244.39	347,373.42	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
Debt Service Funds					
All Costs **	1,943,954.96	1,943,954.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,920,962.75	11,920,962.75	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
	34,198,587.39	15,308,302.90	16,326,927.03	2,563,357.46	764,808.33

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
10025 Frankfort-Elberta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,447,816.32	8,087.14	5,439,729.18	0.00	0.00
Support Serv - Pupil	346,035.56	0.00	346,035.56	0.00	0.00
Support Serv - Instructional	391,018.36	55,656.97	335,361.39	0.00	0.00
Support Serv - Board of Ed	138,287.31	0.00	138,287.31	0.00	0.00
Support Serv - Executive Adm	336,414.03	0.00	336,414.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	755,260.69	0.00	755,260.69	0.00	0.00
Support Serv - Business	53,306.02	17,391.23	0.00	35,914.79	35,914.79
Operations and Maintenance	1,132,400.47	92,889.43	4,337.00	1,035,174.04	0.00
Pupil Transportation	218,405.00	0.00	218,405.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	392,809.27	2,778.00	390,031.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	9,713.73	9,713.73	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	515,390.66	4,220.00	511,170.66	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	63,993.55	0.00	63,993.55	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	9,432.00	0.00	9,432.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	942,012.07	257,949.33	684,062.74	0.00	0.00
Community Services	24,893.45	0.00	24,893.45	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 **	883,782.54	883,782.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,647,009.05	4,647,009.05	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
	16,307,980.08	5,979,477.42	9,257,413.83	1,071,088.83	35,914.79

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11000 Berrien RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,919,642.22	0.00	1,919,642.22	0.00	0.00
Support Serv - Pupil	1,705,558.43	0.00	1,705,558.43	0.00	0.00
Support Serv - Instructional	3,303,880.91	29,518.44	3,274,362.47	0.00	0.00
Support Serv - Board of Ed	18,093.06	0.00	18,093.06	0.00	0.00
Support Serv - Executive Adm	337,312.70	0.00	337,312.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,233.22	0.00	129,233.22	0.00	0.00
Support Serv - Business	2,095,896.08	103,537.32	0.00	1,992,358.76	1,992,358.76
Operations and Maintenance	518,024.58	71,075.72	17,021.87	429,926.99	0.00
Pupil Transportation	7,293.75	0.00	7,293.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	207,785.67	11.68	207,773.99	0.00	0.00
Support Serv - Staff & Personnel	68,821.98	0.00	11,100.83	57,721.15	57,721.15
Support Serv - Technology	1,913,970.12	0.00	34,222.78	1,879,747.34	1,879,747.34
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	82,846.89	0.00	82,846.89	0.00	0.00
Payments to Government Agencies	8,687,969.25	8,687,969.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,096,682.27	177,377.95	12,919,304.32	0.00	0.00
Support Serv - Pupil	11,745,121.78	0.00	11,745,121.78	0.00	0.00
Support Serv - Instructional	1,491,138.19	0.00	1,491,138.19	0.00	0.00
Support Serv - Board of Ed	42,787.50	0.00	42,787.50	0.00	0.00
Support Serv - Executive Adm	190,401.66	0.00	190,401.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,469,077.24	0.00	1,469,077.24	0.00	0.00
Support Serv - Business	3,725,296.85	0.00	0.00	3,725,296.85	3,725,296.85
Operations and Maintenance	2,411,337.60	492,111.14	0.00	1,919,226.46	0.00
Pupil Transportation	4,226,562.82	0.00	4,226,562.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	258,954.19	0.00	258,954.19	0.00	0.00
Support Serv - Staff & Personnel	11,357.36	0.00	0.00	11,357.36	11,357.36
Support Serv - Technology	130,955.66	0.00	0.00	130,955.66	130,955.66
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	379,179.43	185,512.08	193,667.35	0.00	0.00
Community Services	175,261.44	0.00	175,261.44	0.00	0.00
Payments to Government Agencies	10,107,934.35	10,107,934.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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	6,107,170.30	6,107,170.30	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,565,547.50	25,962,218.23	40,456,738.70	10,146,590.57	7,797,437.12

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11010 Benton Harbor Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,096,791.39	36,385.74	14,060,405.65	0.00	0.00
Support Serv - Pupil	3,447,767.86	37,020.00	3,410,747.86	0.00	0.00
Support Serv - Instructional	3,668,066.18	25,359.42	3,642,706.76	0.00	0.00
Support Serv - Board of Ed	238,796.94	0.00	238,796.94	0.00	0.00
Support Serv - Executive Adm	441,167.29	1,761.99	439,405.30	0.00	0.00
Support Serv - Grant Writer	76,896.07	0.00	76,896.07	0.00	0.00
Support Serv - School Adm	2,150,906.81	0.00	2,150,906.81	0.00	0.00
Support Serv - Business	1,021,664.10	50,674.28	8,392.75	962,597.07	962,597.07
Operations and Maintenance	3,830,927.95	1,303,867.20	687,175.36	1,839,885.39	0.00
Pupil Transportation	2,192,058.50	0.00	2,192,058.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	220,669.68	0.00	220,669.68	0.00	0.00
Support Serv - Staff & Personnel	630,461.53	0.00	133,268.60	497,192.93	497,192.93
Support Serv - Technology	300,499.64	0.00	8,706.62	291,793.02	291,793.02
Support Serv - Pupil Accounting	97,792.43	0.00	97,792.43	0.00	0.00
Support Serv - Central - Other	298,057.79	0.00	298,057.79	0.00	0.00
Support Serv - Other	477,507.23	830.55	476,676.68	0.00	0.00
Community Services	796,630.25	0.00	796,630.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,596,781.13	2,596,781.13	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	111.00	0.00	0.00	111.00	111.00
Operations and Maintenance	399,343.38	389,918.44	0.00	9,424.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,522,614.96	72,461.00	1,450,153.96	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	366,430.70	366,430.70	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
	38,871,942.81	4,881,490.45	30,389,448.01	3,601,004.35	1,751,694.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11020 St. Joseph Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,400,431.89	495,686.04	22,904,745.85	0.00	0.00
Support Serv - Pupil	2,115,732.22	0.00	2,115,732.22	0.00	0.00
Support Serv - Instructional	1,289,898.89	0.00	1,289,898.89	0.00	0.00
Support Serv - Board of Ed	147,040.40	0.00	147,040.40	0.00	0.00
Support Serv - Executive Adm	737,050.66	0.00	737,050.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,967,734.25	0.00	1,967,734.25	0.00	0.00
Support Serv - Business	574,044.68	47,452.04	51,786.47	474,806.17	474,806.17
Operations and Maintenance	3,909,008.33	50,336.76	166,026.45	3,692,645.12	0.00
Pupil Transportation	1,399,299.78	4,114.73	1,395,185.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,170.83	0.00	21,170.83	0.00	0.00
Support Serv - Staff & Personnel	159,499.64	0.00	20,035.80	139,463.84	139,463.84
Support Serv - Technology	975,254.09	5,716.00	82,279.98	887,258.11	887,258.11
Support Serv - Pupil Accounting	36,258.17	0.00	36,258.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,098,538.35	60,160.00	1,038,378.35	0.00	0.00
Community Services	114,359.78	0.00	114,359.78	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	2,664,055.85	1,054,098.18	1,609,957.67	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 **	5,209,733.99	5,209,733.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,572,561.16	7,572,561.16	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
	53,391,672.96	14,499,858.90	33,697,640.82	5,194,173.24	1,501,528.12

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11030 Lakeshore School District (Berrien)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,587,274.54	411,941.31	23,175,333.23	0.00	0.00
Support Serv - Pupil	1,963,081.34	0.00	1,963,081.34	0.00	0.00
Support Serv - Instructional	1,389,405.68	0.00	1,389,405.68	0.00	0.00
Support Serv - Board of Ed	99,747.65	0.00	99,747.65	0.00	0.00
Support Serv - Executive Adm	511,633.56	0.00	511,633.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,635,765.51	0.00	1,635,765.51	0.00	0.00
Support Serv - Business	618,326.77	60,964.23	6,616.74	550,745.80	550,745.80
Operations and Maintenance	3,461,568.06	16,231.59	0.00	3,445,336.47	0.00
Pupil Transportation	1,395,194.76	37,726.40	1,357,468.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	105,954.03	0.00	105,954.03	0.00	0.00
Support Serv - Staff & Personnel	253,280.57	0.00	9,155.00	244,125.57	244,125.57
Support Serv - Technology	52,308.18	0.00	0.00	52,308.18	52,308.18
Support Serv - Pupil Accounting	111,217.05	0.00	111,217.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,078,890.37	14,270.84	1,064,619.53	0.00	0.00
Community Services	170,615.80	0.00	170,615.80	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	2,509,554.19	1,016,290.83	1,493,263.36	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 **	2,641,127.98	2,641,127.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,830,026.48	3,830,026.48	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
	45,414,972.52	8,028,579.66	33,093,876.84	4,292,516.02	847,179.55

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11033 River Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,465,754.12	14,787.51	5,450,966.61	0.00	0.00
Support Serv - Pupil	592,343.78	0.00	592,343.78	0.00	0.00
Support Serv - Instructional	264,490.11	0.00	264,490.11	0.00	0.00
Support Serv - Board of Ed	147,243.90	0.00	147,243.90	0.00	0.00
Support Serv - Executive Adm	431,187.93	0.00	431,187.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	638,551.24	0.00	638,551.24	0.00	0.00
Support Serv - Business	276,921.16	0.00	0.00	276,921.16	276,921.16
Operations and Maintenance	1,319,880.49	202,766.00	59,363.96	1,057,750.53	0.00
Pupil Transportation	801,679.67	121,386.00	680,293.67	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	22,606.78	0.00	13,082.53	9,524.25	9,524.25
Support Serv - Technology	417,210.35	111,196.52	0.00	306,013.83	306,013.83
Support Serv - Pupil Accounting	6,531.44	0.00	6,531.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	388,715.89	1,853.02	386,862.87	0.00	0.00
Community Services	1,233.88	0.00	1,233.88	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	438,232.87	184,414.90	253,817.97	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 **	822,679.60	822,679.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,565,187.51	3,565,187.51	0.00	0.00	0.00
Trust Funds					
All Costs *	12,245.00	0.00	12,245.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,612,695.72	5,024,271.06	8,938,214.89	1,650,209.77	592,459.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11200 New Buffalo Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,337,360.23	128,514.72	8,208,845.51	0.00	0.00
Support Serv - Pupil	1,086,679.72	353.90	1,086,325.82	0.00	0.00
Support Serv - Instructional	518,733.10	1,758.76	516,974.34	0.00	0.00
Support Serv - Board of Ed	290,761.79	0.00	290,761.79	0.00	0.00
Support Serv - Executive Adm	385,731.79	792.39	384,939.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	903,246.90	13,914.72	889,332.18	0.00	0.00
Support Serv - Business	495,611.20	71,876.34	0.00	423,734.86	423,734.86
Operations and Maintenance	3,329,097.74	50,374.66	1,172,314.00	2,106,409.08	0.00
Pupil Transportation	832,160.26	698.24	831,462.02	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	11,653.65	0.00	0.00	11,653.65	11,653.65
Support Serv - Technology	427,423.16	17,218.10	0.00	410,205.06	410,205.06
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	599,192.90	1,268.56	597,924.34	0.00	0.00
Community Services	728,203.84	12,376.72	715,827.12	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	7,085.00	0.00	7,085.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,599,955.68	189,074.51	1,410,881.17	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 **	661,980.34	661,980.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,359,246.45	4,359,246.45	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
	24,574,123.75	5,509,448.41	16,112,672.69	2,952,002.65	845,593.57

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11210 Brandywine Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,104,205.05	200,871.07	10,903,333.98	0.00	0.00
Support Serv - Pupil	995,474.53	0.00	995,474.53	0.00	0.00
Support Serv - Instructional	1,139,545.95	158,179.31	981,366.64	0.00	0.00
Support Serv - Board of Ed	134,396.14	0.00	134,396.14	0.00	0.00
Support Serv - Executive Adm	335,774.23	0.00	335,774.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	944,080.57	0.00	944,080.57	0.00	0.00
Support Serv - Business	505,200.70	33,038.47	0.00	472,162.23	472,162.23
Operations and Maintenance	1,950,029.25	0.00	157,689.32	1,792,339.93	0.00
Pupil Transportation	982,043.47	0.00	982,043.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	95,616.47	0.00	95,616.47	0.00	0.00
Support Serv - Staff & Personnel	65,867.01	0.00	54,028.01	11,839.00	11,839.00
Support Serv - Technology	23,070.97	0.00	3,527.05	19,543.92	19,543.92
Support Serv - Pupil Accounting	81,113.88	0.00	81,113.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	555,449.09	13,821.00	541,628.09	0.00	0.00
Community Services	6,403.64	0.00	6,403.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	681,869.96	681,869.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,307,497.99	506,013.03	801,484.96	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 **	1,361,025.00	1,361,025.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	155,621.85	155,621.85	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
	22,424,285.75	3,110,439.69	17,017,960.98	2,295,885.08	503,545.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11240 Berrien Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,742,999.69	796,643.20	28,946,356.49	0.00	0.00
Support Serv - Pupil	6,166,319.81	844.75	6,165,475.06	0.00	0.00
Support Serv - Instructional	11,046,630.46	1,186,738.28	9,859,892.18	0.00	0.00
Support Serv - Board of Ed	236,787.97	0.00	236,787.97	0.00	0.00
Support Serv - Executive Adm	1,254,246.00	45,655.76	1,208,590.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,593,284.28	4,388.58	2,588,895.70	0.00	0.00
Support Serv - Business	1,209,173.23	67,826.50	0.00	1,141,346.73	1,141,346.73
Operations and Maintenance	4,882,849.41	319,279.27	217,652.72	4,345,917.42	0.00
Pupil Transportation	1,624,495.67	193,330.00	1,431,165.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,362,319.73	0.00	1,362,319.73	0.00	0.00
Support Serv - Staff & Personnel	269,307.64	19,284.81	250.00	249,772.83	249,772.83
Support Serv - Technology	1,895,686.84	428,527.99	0.00	1,467,158.85	1,467,158.85
Support Serv - Pupil Accounting	693,147.96	194,885.08	498,262.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,869,632.42	24,367.16	2,845,265.26	0.00	0.00
Community Services	2,695,691.66	7,192.00	2,688,499.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,902,950.16	5,557,099.57	345,850.59	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,792,433.34	809,779.69	982,653.65	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 **	2,465,052.48	2,465,052.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,456,675.61	3,456,675.61	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
	82,159,684.36	15,577,570.73	59,377,917.80	7,204,195.83	2,858,278.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11250 Eau Claire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,031,371.31	0.00	5,031,371.31	0.00	0.00
Support Serv - Pupil	238,886.63	0.00	238,886.63	0.00	0.00
Support Serv - Instructional	826,022.98	0.00	826,022.98	0.00	0.00
Support Serv - Board of Ed	111,216.39	23,026.80	88,189.59	0.00	0.00
Support Serv - Executive Adm	333,887.32	0.00	333,887.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	517,078.22	0.00	517,078.22	0.00	0.00
Support Serv - Business	249,725.39	16,052.40	0.00	233,672.99	233,672.99
Operations and Maintenance	1,264,942.78	319,847.00	200,635.58	744,460.20	0.00
Pupil Transportation	526,612.06	0.00	526,612.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,252.44	0.00	1,252.44	0.00	0.00
Support Serv - Staff & Personnel	3,909.45	0.00	841.25	3,068.20	3,068.20
Support Serv - Technology	115,026.11	1,455.30	6,106.43	107,464.38	107,464.38
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	309,293.70	0.00	309,293.70	0.00	0.00
Community Services	4,572.31	0.00	4,572.31	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	676,916.20	372,430.99	304,485.21	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 **	349,680.00	349,680.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,560,393.29	1,082,492.49	8,389,235.03	1,088,665.77	344,205.57

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11300 Niles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,002,109.10	0.00	26,002,109.10	0.00	0.00
Support Serv - Pupil	3,392,130.52	0.00	3,392,130.52	0.00	0.00
Support Serv - Instructional	3,207,286.28	308,120.33	2,899,165.95	0.00	0.00
Support Serv - Board of Ed	147,865.03	0.00	147,865.03	0.00	0.00
Support Serv - Executive Adm	409,020.97	0.00	409,020.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,740,302.97	0.00	2,740,302.97	0.00	0.00
Support Serv - Business	459,077.55	82,536.53	30,921.56	345,619.46	345,619.46
Operations and Maintenance	4,692,135.08	395,720.08	252,664.46	4,043,750.54	0.00
Pupil Transportation	2,163,990.55	0.00	2,163,990.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,055.21	0.00	5,055.21	0.00	0.00
Support Serv - Staff & Personnel	474,468.30	0.00	70,831.37	403,636.93	403,636.93
Support Serv - Technology	228,321.93	0.00	18,048.16	210,273.77	210,273.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	61,711.60	0.00	61,711.60	0.00	0.00
Support Serv - Other	908,672.10	22,495.43	886,176.67	0.00	0.00
Community Services	13,474.99	0.00	13,474.99	0.00	0.00
Payments to Government Agencies	105,909.44	105,909.44	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	2,200,491.95	134,654.57	2,065,837.38	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 **	2,186,456.26	2,186,456.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,893,262.84	1,893,262.84	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
	51,291,742.67	5,129,155.48	41,159,306.49	5,003,280.70	959,530.16

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11310 Buchanan Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,703,276.97	311,939.34	12,391,337.63	0.00	0.00
Support Serv - Pupil	1,274,348.54	827.00	1,273,521.54	0.00	0.00
Support Serv - Instructional	803,008.76	827.00	802,181.76	0.00	0.00
Support Serv - Board of Ed	90,980.23	0.00	90,980.23	0.00	0.00
Support Serv - Executive Adm	410,825.79	0.00	410,825.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,086,668.98	0.00	1,086,668.98	0.00	0.00
Support Serv - Business	427,446.20	6,583.29	871.33	419,991.58	419,991.58
Operations and Maintenance	3,549,529.25	147,954.50	1,263,730.13	2,137,844.62	0.00
Pupil Transportation	1,335,311.00	335,611.00	999,700.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,000.00	0.00	22,000.00	0.00	0.00
Support Serv - Staff & Personnel	39,584.07	0.00	38,684.07	900.00	900.00
Support Serv - Technology	381,056.17	0.00	132,022.12	249,034.05	249,034.05
Support Serv - Pupil Accounting	24,406.39	0.00	24,406.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	429,872.84	7,485.00	422,387.84	0.00	0.00
Community Services	10,051.77	0.00	10,051.77	0.00	0.00
Payments to Government Agencies	25,176.99	25,176.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,831,862.96	732,785.48	1,099,077.48	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 **	1,113,726.50	1,113,726.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	54,727.63	54,727.63	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
	25,613,861.04	2,737,643.73	20,068,447.06	2,807,770.25	669,925.63

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11320 Watervliet School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,483,318.76	5,620.86	11,477,697.90	0.00	0.00
Support Serv - Pupil	1,434,629.57	0.00	1,434,629.57	0.00	0.00
Support Serv - Instructional	660,967.67	0.00	660,967.67	0.00	0.00
Support Serv - Board of Ed	72,421.37	0.00	72,421.37	0.00	0.00
Support Serv - Executive Adm	384,076.17	0.00	384,076.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,026,377.04	0.00	1,026,377.04	0.00	0.00
Support Serv - Business	384,613.00	8,678.58	0.00	375,934.42	375,934.42
Operations and Maintenance	1,747,591.25	0.00	53,860.83	1,693,730.42	0.00
Pupil Transportation	845,611.86	0.00	845,611.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,565.88	0.00	11,565.88	0.00	0.00
Support Serv - Staff & Personnel	25,152.83	0.00	200.00	24,952.83	24,952.83
Support Serv - Technology	474,793.76	6,213.73	0.00	468,580.03	468,580.03
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	675,076.06	0.00	675,076.06	0.00	0.00
Community Services	18,080.76	221.78	17,858.98	0.00	0.00
Payments to Government Agencies	15,329.68	15,329.68	0.00	0.00	0.00
Facilities Acquisition	727,099.10	483,322.40	243,776.70	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,833,429.86	757,307.85	1,076,122.01	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 **	15,837,730.00	15,837,730.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	201,491.38	201,491.38	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
	37,859,356.00	17,315,916.26	17,980,242.04	2,563,197.70	869,467.28

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11330 Coloma Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,870,764.04	146,785.31	9,723,978.73	0.00	0.00
Support Serv - Pupil	931,013.24	0.00	931,013.24	0.00	0.00
Support Serv - Instructional	1,174,412.04	22,400.00	1,152,012.04	0.00	0.00
Support Serv - Board of Ed	82,613.92	0.00	82,613.92	0.00	0.00
Support Serv - Executive Adm	366,450.40	0.00	366,450.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,258,069.79	0.00	1,258,069.79	0.00	0.00
Support Serv - Business	527,487.31	37,132.77	8,121.00	482,233.54	482,233.54
Operations and Maintenance	1,547,492.19	0.00	215,445.49	1,332,046.70	0.00
Pupil Transportation	699,173.21	23,345.00	675,828.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,496.25	0.00	10,496.25	0.00	0.00
Support Serv - Staff & Personnel	16,583.94	0.00	15,393.46	1,190.48	1,190.48
Support Serv - Technology	57,215.73	0.00	8,929.61	48,286.12	48,286.12
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	483,316.14	6,000.00	477,316.14	0.00	0.00
Community Services	28,158.95	0.00	28,158.95	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	32,886.00	32,886.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,623,267.27	192,830.04	1,430,437.23	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 **	1,300,750.00	1,300,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,885.67	138,885.67	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
	20,149,036.09	1,901,014.79	16,384,264.46	1,863,756.84	531,710.14

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11340 Bridgman Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,605,597.72	11,873.92	9,593,723.80	0.00	0.00
Support Serv - Pupil	1,038,466.13	0.00	1,038,466.13	0.00	0.00
Support Serv - Instructional	462,303.02	0.00	462,303.02	0.00	0.00
Support Serv - Board of Ed	136,582.52	0.00	136,582.52	0.00	0.00
Support Serv - Executive Adm	535,618.14	0.00	535,618.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	832,071.22	0.00	832,071.22	0.00	0.00
Support Serv - Business	580,746.39	103,141.77	0.00	477,604.62	477,604.62
Operations and Maintenance	1,687,867.41	41,589.58	220,302.70	1,425,975.13	0.00
Pupil Transportation	397,270.41	0.00	397,270.41	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	339,299.56	0.00	210,204.79	129,094.77	129,094.77
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	505,106.82	14,076.83	491,029.99	0.00	0.00
Community Services	58,000.00	0.00	58,000.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	891,721.75	318,915.33	572,806.42	0.00	0.00
Community Services	419,640.77	8,939.00	410,701.77	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 **	1,591,391.17	1,591,391.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,673.84	50,673.84	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
	19,132,356.87	2,140,601.44	14,959,080.91	2,032,674.52	606,699.39

Michigan Department of Education
Costs for the Development of 2025-2026 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	644,603.92	0.00	644,603.92	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,701.00	0.00	2,701.00	0.00	0.00
Support Serv - Board of Ed	31,072.38	0.00	31,072.38	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	76,909.46	0.00	76,909.46	0.00	0.00
Support Serv - Business	10,798.59	0.00	0.00	10,798.59	10,798.59
Operations and Maintenance	70,601.78	18,434.77	0.00	52,167.01	0.00
Pupil Transportation	5,770.02	0.00	5,770.02	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	0.00	0.00	0.00	0.00	0.00
Community Services	737.01	0.00	737.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,990.00	16,990.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,105.57	4,330.11	45,775.46	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
	910,289.73	39,754.88	807,569.25	62,965.60	10,798.59

Michigan Department of Education
Costs for the Development of 2025-2026 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	493,518.87	0.00	493,518.87	0.00	0.00
Support Serv - Pupil	18,120.00	0.00	18,120.00	0.00	0.00
Support Serv - Instructional	9,882.17	0.00	9,882.17	0.00	0.00
Support Serv - Board of Ed	39,723.81	0.00	39,723.81	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	236,698.46	0.00	236,698.46	0.00	0.00
Support Serv - Business	13,906.44	0.00	0.00	13,906.44	13,906.44
Operations and Maintenance	107,036.31	0.00	9,326.90	97,709.41	0.00
Pupil Transportation	972.00	0.00	972.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Technology	4,220.00	0.00	4,220.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	792.00	0.00	792.00	0.00	0.00
Community Services	762.87	0.00	762.87	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	83,722.85	8,022.00	75,700.85	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 **	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
	1,010,355.78	8,022.00	890,717.93	111,615.85	13,906.44

Michigan Department of Education
Costs for the Development of 2025-2026 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	414,257.13	28,043.39	386,213.74	0.00	0.00
Support Serv - Pupil	141,008.16	0.00	141,008.16	0.00	0.00
Support Serv - Instructional	75.00	0.00	75.00	0.00	0.00
Support Serv - Board of Ed	26,238.54	0.00	26,238.54	0.00	0.00
Support Serv - Executive Adm	58,577.08	0.00	58,577.08	0.00	0.00
Support Serv - Grant Writer	454.04	0.00	454.04	0.00	0.00
Support Serv - School Adm	204,532.01	0.00	204,532.01	0.00	0.00
Support Serv - Business	57,611.24	0.00	0.00	57,611.24	57,611.24
Operations and Maintenance	23,485.12	0.00	0.00	23,485.12	0.00
Pupil Transportation	3,923.51	0.00	3,923.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,811.37	0.00	19,811.37	0.00	0.00
Support Serv - Staff & Personnel	34,402.64	0.00	0.00	34,402.64	34,402.64
Support Serv - Technology	1,845.32	0.00	0.00	1,845.32	1,845.32
Support Serv - Pupil Accounting	12,489.76	0.00	12,489.76	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	10,570.35	4,999.98	5,570.37	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	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
	1,009,281.27	33,043.37	858,893.58	117,344.32	93,859.20

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
11901 Countryside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,523,637.13	0.00	5,523,637.13	0.00	0.00
Support Serv - Pupil	667,563.25	0.00	667,563.25	0.00	0.00
Support Serv - Instructional	292,139.78	56,488.62	235,651.16	0.00	0.00
Support Serv - Board of Ed	70,606.19	0.00	70,606.19	0.00	0.00
Support Serv - Executive Adm	557,197.97	0.00	557,197.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	541,076.13	0.00	541,076.13	0.00	0.00
Support Serv - Business	298,229.56	0.00	1,562.67	296,666.89	296,666.89
Operations and Maintenance	571,180.98	0.00	52,236.10	518,944.88	0.00
Pupil Transportation	804,818.17	0.00	804,818.17	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	112,373.63	0.00	112,373.63	0.00	0.00
Community Services	804.98	0.00	804.98	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	820,116.92	63,545.40	756,571.52	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	5,188,812.56	5,188,812.56	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
	15,448,557.25	5,308,846.58	9,324,098.90	815,611.77	296,666.89

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,603,417.76	8,838.43	2,594,579.33	0.00	0.00
Support Serv - Pupil	453,176.48	0.00	453,176.48	0.00	0.00
Support Serv - Instructional	530,216.32	20,176.85	510,039.47	0.00	0.00
Support Serv - Board of Ed	42,196.64	799.00	41,397.64	0.00	0.00
Support Serv - Executive Adm	828,290.16	0.00	828,290.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	583,927.18	15,962.04	567,965.14	0.00	0.00
Support Serv - Business	60,333.46	407.08	7,000.00	52,926.38	52,926.38
Operations and Maintenance	669,785.29	0.00	168,343.69	501,441.60	0.00
Pupil Transportation	365,879.12	0.00	365,879.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,163.45	0.00	29,163.45	0.00	0.00
Support Serv - Staff & Personnel	74,955.13	0.00	55,319.70	19,635.43	19,635.43
Support Serv - Technology	42,847.37	42,847.37	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	52,945.06	0.00	52,945.06	0.00	0.00
Community Services	70,554.04	0.00	70,554.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	196,900.88	196,900.88	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	585,693.99	459,940.37	125,753.62	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 **	436,213.56	436,213.56	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
	7,626,495.89	1,182,085.58	5,870,406.90	574,003.41	72,561.81

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,378,659.56	50,056.16	1,328,603.40	0.00	0.00
Support Serv - Pupil	65,827.67	0.00	65,827.67	0.00	0.00
Support Serv - Instructional	177,347.52	0.00	177,347.52	0.00	0.00
Support Serv - Board of Ed	25,246.39	0.00	25,246.39	0.00	0.00
Support Serv - Executive Adm	225,116.78	0.00	225,116.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	268,883.43	0.00	268,883.43	0.00	0.00
Support Serv - Business	86,149.55	0.00	8,017.78	78,131.77	78,131.77
Operations and Maintenance	316,751.25	45,045.44	99,613.89	172,091.92	0.00
Pupil Transportation	189,038.65	0.00	189,038.65	0.00	0.00
Support Serv - Planning & Research	8,575.22	0.00	8,575.22	0.00	0.00
Support Serv - Communication	18,784.76	0.00	18,784.76	0.00	0.00
Support Serv - Staff & Personnel	210,115.50	0.00	165,534.85	44,580.65	44,580.65
Support Serv - Technology	19,317.83	0.00	702.98	18,614.85	18,614.85
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	6,744.86	0.00	6,744.86	0.00	0.00
Community Services	55,273.80	0.00	55,273.80	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	280,004.14	161,952.32	118,051.82	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
	3,331,836.91	257,053.92	2,761,363.80	313,419.19	141,327.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
12000 Branch ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	752,329.95	0.00	752,329.95	0.00	0.00
Support Serv - Pupil	81,387.58	0.00	81,387.58	0.00	0.00
Support Serv - Instructional	773,918.88	0.00	773,918.88	0.00	0.00
Support Serv - Board of Ed	14,522.58	0.00	14,522.58	0.00	0.00
Support Serv - Executive Adm	409,204.52	0.00	409,204.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,852.98	0.00	2,852.98	0.00	0.00
Support Serv - Business	250,239.69	1,066.17	13,139.46	236,034.06	236,034.06
Operations and Maintenance	151,071.12	46,166.52	60,553.94	44,350.66	0.00
Pupil Transportation	47,894.30	0.00	47,894.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,666.75	0.00	1,666.75	0.00	0.00
Support Serv - Staff & Personnel	2,950.75	0.00	2,175.01	775.74	775.74
Support Serv - Technology	84,943.83	0.00	12,301.91	72,641.92	72,641.92
Support Serv - Pupil Accounting	37,570.52	0.00	37,570.52	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	3,921,534.83	14,916.20	3,906,618.63	0.00	0.00
Payments to Government Agencies	1,188,577.91	1,188,577.91	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	16,245,451.47	68,876.19	16,176,575.28	0.00	0.00
Support Serv - Pupil	4,882,598.73	0.00	4,882,598.73	0.00	0.00
Support Serv - Instructional	2,480,363.77	0.00	2,480,363.77	0.00	0.00
Support Serv - Board of Ed	18,177.41	0.00	18,177.41	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	653,991.87	46,956.57	0.00	607,035.30	607,035.30
Operations and Maintenance	1,252,378.71	87,779.94	20,906.18	1,143,692.59	0.00
Pupil Transportation	326,794.60	77,438.00	249,356.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,012.83	0.00	3,012.83	0.00	0.00
Support Serv - Staff & Personnel	27,330.99	0.00	10,968.83	16,362.16	16,362.16
Support Serv - Technology	417,188.01	15,638.98	1,267.36	400,281.67	400,281.67
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	428,469.51	30,316.84	398,152.67	0.00	0.00
Community Services	66,810.05	0.00	66,810.05	0.00	0.00
Payments to Government Agencies	27,938.01	7,500.00	20,438.01	0.00	0.00
Facilities Acquisition	13,286.00	13,286.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	831,292.50	831,292.50	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
	35,395,750.65	2,429,811.82	30,444,764.73	2,521,174.10	1,333,130.85

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
12010 Coldwater Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,562,472.97	394,248.44	21,168,224.53	0.00	0.00
Support Serv - Pupil	2,656,150.15	23,172.29	2,632,977.86	0.00	0.00
Support Serv - Instructional	965,911.12	5,491.00	960,420.12	0.00	0.00
Support Serv - Board of Ed	78,279.63	0.00	78,279.63	0.00	0.00
Support Serv - Executive Adm	478,389.68	922.46	477,467.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,207,216.73	6,910.96	2,200,305.77	0.00	0.00
Support Serv - Business	687,624.04	169,348.28	0.00	518,275.76	518,275.76
Operations and Maintenance	3,306,433.55	217,979.35	162,816.86	2,925,637.34	0.00
Pupil Transportation	2,247,751.76	122,638.77	2,125,112.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	54,381.14	0.00	54,381.14	0.00	0.00
Support Serv - Staff & Personnel	53,331.04	0.00	31,111.04	22,220.00	22,220.00
Support Serv - Technology	603,783.04	6,177.30	0.00	597,605.74	597,605.74
Support Serv - Pupil Accounting	50,270.96	0.00	50,270.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	958,917.34	17,755.99	941,161.35	0.00	0.00
Community Services	216,102.01	0.00	216,102.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,990,738.27	2,967,188.04	23,550.23	0.00	0.00
Special Revenue Funds					
Instructional	80,431.33	16,280.34	64,150.99	0.00	0.00
Support Serv - Pupil	196,742.96	0.00	196,742.96	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,522.35	0.00	3,844.00	678.35	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,717,914.87	1,207,489.88	1,510,424.99	0.00	0.00
Community Services	258,732.89	3,523.00	255,209.89	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 **	1,971,721.33	1,971,721.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,429,347.69	2,429,347.69	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
	46,777,166.85	9,560,195.12	33,152,554.54	4,064,417.19	1,138,101.50

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
12020 Bronson Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,565,482.06	15,232.96	8,550,249.10	0.00	0.00
Support Serv - Pupil	747,608.89	0.00	747,608.89	0.00	0.00
Support Serv - Instructional	148,620.94	0.00	148,620.94	0.00	0.00
Support Serv - Board of Ed	80,137.99	0.00	80,137.99	0.00	0.00
Support Serv - Executive Adm	371,194.58	0.00	371,194.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	888,197.96	0.00	888,197.96	0.00	0.00
Support Serv - Business	246,536.27	61,917.53	0.00	184,618.74	184,618.74
Operations and Maintenance	2,659,000.38	1,589,948.64	43,730.02	1,025,321.72	0.00
Pupil Transportation	690,147.97	2,673.00	687,474.97	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	8,280.34	0.00	8,280.34	0.00	0.00
Support Serv - Technology	416,952.32	155,505.75	0.00	261,446.57	261,446.57
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	607,866.43	55,591.72	552,274.71	0.00	0.00
Community Services	16,117.66	4,654.00	11,463.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	58,067.78	0.00	58,067.78	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,133,420.74	612,403.98	521,016.76	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	202,690.61	202,690.61	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
	16,840,322.92	2,700,618.19	12,668,317.70	1,471,387.03	446,065.31

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
12040 Quincy Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,350,901.38	4,705.33	8,346,196.05	0.00	0.00
Support Serv - Pupil	981,493.88	0.00	981,493.88	0.00	0.00
Support Serv - Instructional	231,484.89	0.00	231,484.89	0.00	0.00
Support Serv - Board of Ed	74,763.15	0.00	74,763.15	0.00	0.00
Support Serv - Executive Adm	296,460.56	523.00	295,937.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	712,179.73	0.00	712,179.73	0.00	0.00
Support Serv - Business	291,137.67	29,244.85	0.00	261,892.82	261,892.82
Operations and Maintenance	1,475,139.06	130,869.60	40,383.84	1,303,885.62	0.00
Pupil Transportation	684,830.16	47,156.44	637,673.72	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	375.00	0.00	375.00	0.00	0.00
Support Serv - Technology	323,337.13	59,053.06	0.03	264,284.04	264,284.04
Support Serv - Pupil Accounting	15,694.21	0.00	15,694.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	507,823.09	0.00	507,823.09	0.00	0.00
Community Services	9,180.44	0.00	9,180.44	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	83,954.55	83,954.55	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	1,429,556.81	523,189.06	906,367.75	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 **	733,682.33	733,682.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	163,563.19	163,563.19	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
	16,375,157.23	1,785,541.41	12,759,553.34	1,830,062.48	526,176.86

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
12901 Pansophia Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,176,805.00	63,595.00	3,113,210.00	0.00	0.00
Support Serv - Pupil	300,940.00	0.00	300,940.00	0.00	0.00
Support Serv - Instructional	98,872.00	0.00	98,872.00	0.00	0.00
Support Serv - Board of Ed	78,437.00	0.00	78,437.00	0.00	0.00
Support Serv - Executive Adm	581,800.00	0.00	581,800.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	508,412.00	1,219.00	507,193.00	0.00	0.00
Support Serv - Business	10,245.00	9,753.00	0.00	492.00	492.00
Operations and Maintenance	368,156.00	22,775.00	93,778.00	251,603.00	0.00
Pupil Transportation	265,812.00	0.00	265,812.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	191,334.00	0.00	0.00	191,334.00	191,334.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	54,086.00	0.00	54,086.00	0.00	0.00
Community Services	40,468.00	0.00	40,468.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	140,346.00	140,346.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	558,089.00	240,893.00	317,196.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	351,893.00	351,893.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	557,437.00	557,437.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,283,132.00	1,387,911.00	5,451,792.00	443,429.00	191,826.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13000 Calhoun Intermediate School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	149,080.59	0.00	149,080.59	0.00	0.00
Support Serv - Pupil	436,670.33	0.00	436,670.33	0.00	0.00
Support Serv - Instructional	15,166,845.37	15,280.62	15,151,564.75	0.00	0.00
Support Serv - Board of Ed	23,522.31	0.00	23,522.31	0.00	0.00
Support Serv - Executive Adm	518,910.84	0.00	518,910.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,339,013.08	2,310.78	314,924.02	1,021,778.28	1,021,778.28
Operations and Maintenance	205,285.50	6,728.16	7,700.00	190,857.34	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	79,993.31	0.00	79,993.31	0.00	0.00
Support Serv - Communication	580,303.31	0.00	580,303.31	0.00	0.00
Support Serv - Staff & Personnel	495,820.06	0.00	190,880.62	304,939.44	304,939.44
Support Serv - Technology	882,877.03	97,030.28	5,614.51	780,232.24	780,232.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	67,279.45	0.00	67,279.45	0.00	0.00
Support Serv - Other	834,469.68	0.00	834,469.68	0.00	0.00
Community Services	4,724,731.16	1,640.01	4,723,091.15	0.00	0.00
Payments to Government Agencies	11,489,172.17	11,489,172.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,920,552.93	138,574.69	12,781,978.24	0.00	0.00
Support Serv - Pupil	18,012,892.27	5,101.02	18,007,791.25	0.00	0.00
Support Serv - Instructional	5,147,430.29	144,510.87	5,002,919.42	0.00	0.00
Support Serv - Board of Ed	36,287.35	0.00	36,287.35	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,221,923.05	81,662.64	1,140,260.41	0.00	0.00
Support Serv - Business	550,699.07	39,717.71	0.00	510,981.36	510,981.36
Operations and Maintenance	2,279,009.51	36,718.21	0.00	2,242,291.30	0.00
Pupil Transportation	2,621,484.66	0.00	2,621,484.66	0.00	0.00
Support Serv - Planning & Research	131,407.66	0.00	131,407.66	0.00	0.00
Support Serv - Communication	53,374.78	0.00	53,374.78	0.00	0.00
Support Serv - Staff & Personnel	475,019.26	0.00	1,000.00	474,019.26	474,019.26
Support Serv - Technology	3,110,733.97	11,121.79	148,265.04	2,951,347.14	2,951,347.14
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	209,148.98	100,219.71	108,929.27	0.00	0.00
Community Services	67,918.27	0.00	67,918.27	0.00	0.00
Payments to Government Agencies	13,274,686.26	13,274,686.26	0.00	0.00	0.00
Facilities Acquisition	2,886,387.78	2,886,387.78	0.00	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
	99,992,930.28	28,330,862.70	63,185,621.22	8,476,446.36	6,043,297.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13020 Battle Creek Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,787,292.67	33,705.12	32,753,587.55	0.00	0.00
Support Serv - Pupil	4,759,319.92	0.00	4,759,319.92	0.00	0.00
Support Serv - Instructional	3,778,470.16	6,156.55	3,772,313.61	0.00	0.00
Support Serv - Board of Ed	221,881.64	0.00	221,881.64	0.00	0.00
Support Serv - Executive Adm	597,418.98	0.00	597,418.98	0.00	0.00
Support Serv - Grant Writer	26,793.83	0.00	26,793.83	0.00	0.00
Support Serv - School Adm	4,461,677.91	0.00	4,461,677.91	0.00	0.00
Support Serv - Business	780,334.95	91,948.71	3,198.55	685,187.69	685,187.69
Operations and Maintenance	8,350,775.37	732,174.49	38,052.29	7,580,548.59	0.00
Pupil Transportation	2,187,444.47	37,599.00	2,149,845.47	0.00	0.00
Support Serv - Planning & Research	442,911.70	0.00	442,911.70	0.00	0.00
Support Serv - Communication	158,441.63	0.00	158,441.63	0.00	0.00
Support Serv - Staff & Personnel	1,755,212.37	0.00	1,143,668.75	611,543.62	611,543.62
Support Serv - Technology	1,562,148.67	574,007.67	771.80	987,369.20	987,369.20
Support Serv - Pupil Accounting	418,017.47	0.00	418,017.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	749,894.70	4,284.00	745,610.70	0.00	0.00
Community Services	1,254,175.52	2,931.53	1,251,243.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,847,781.68	7,511,273.17	2,336,508.51	0.00	0.00
Special Revenue Funds					
Instructional	3,911,285.16	5,635.24	3,905,649.92	0.00	0.00
Support Serv - Pupil	275,552.44	0.00	275,552.44	0.00	0.00
Support Serv - Instructional	1,361,704.12	0.00	1,361,704.12	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	54,483.47	0.00	54,483.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	521,461.48	0.00	521,461.48	0.00	0.00
Support Serv - Business	324.30	0.00	0.00	324.30	324.30
Operations and Maintenance	426,146.58	207.68	11,813.77	414,125.13	0.00
Pupil Transportation	15,465.00	0.00	15,465.00	0.00	0.00
Support Serv - Planning & Research	377,562.33	0.00	377,562.33	0.00	0.00
Support Serv - Communication	999,072.92	0.00	999,072.92	0.00	0.00
Support Serv - Staff & Personnel	505,315.96	0.00	0.00	505,315.96	505,315.96
Support Serv - Technology	21.67	0.00	20.84	0.83	0.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	333,414.65	0.00	333,414.65	0.00	0.00
Support Serv - Other	4,730,479.51	2,174,019.10	2,556,460.41	0.00	0.00
Community Services	462,886.30	0.00	462,886.30	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 **	5,471,585.95	5,471,585.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,508,952.71	28,508,952.71	0.00	0.00	0.00
Trust Funds					
All Costs *	108,622.91	0.00	108,622.91	0.00	0.00
Enterprise Funds					
All Costs *	1,279,737.93	0.00	1,279,737.93	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	123,484,069.03	45,154,480.92	67,545,172.79	10,784,415.32	2,789,741.60

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13050 Athens Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,294,877.92	2,844.80	4,292,033.12	0.00	0.00
Support Serv - Pupil	180,296.56	0.00	180,296.56	0.00	0.00
Support Serv - Instructional	139,183.48	0.00	139,183.48	0.00	0.00
Support Serv - Board of Ed	34,206.72	0.00	34,206.72	0.00	0.00
Support Serv - Executive Adm	74,604.41	0.00	74,604.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	446,188.36	0.00	446,188.36	0.00	0.00
Support Serv - Business	167,883.56	17,971.84	0.00	149,911.72	149,911.72
Operations and Maintenance	848,849.75	88,058.92	102,852.79	657,938.04	0.00
Pupil Transportation	436,025.45	0.00	436,025.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,317.86	0.00	2,317.86	0.00	0.00
Support Serv - Staff & Personnel	781.00	0.00	0.00	781.00	781.00
Support Serv - Technology	141,860.86	7,109.64	13,728.91	121,022.31	121,022.31
Support Serv - Pupil Accounting	1,242.52	0.00	1,242.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,965.54	22,349.41	215,616.13	0.00	0.00
Community Services	2,106.13	0.00	2,106.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	746,164.83	746,164.83	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,045.46	189,330.25	287,715.21	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	958,250.97	958,250.97	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
	9,189,851.38	2,032,080.66	6,228,117.65	929,653.07	271,715.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13070 Harper Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,979,540.49	0.00	24,979,540.49	0.00	0.00
Support Serv - Pupil	1,641,633.56	0.00	1,641,633.56	0.00	0.00
Support Serv - Instructional	1,203,730.61	562.77	1,203,167.84	0.00	0.00
Support Serv - Board of Ed	124,455.32	0.00	124,455.32	0.00	0.00
Support Serv - Executive Adm	805,699.80	0.00	805,699.80	0.00	0.00
Support Serv - Grant Writer	18,057.75	0.00	18,057.75	0.00	0.00
Support Serv - School Adm	2,003,718.07	0.00	2,003,718.07	0.00	0.00
Support Serv - Business	769,966.60	216,524.80	0.00	553,441.80	553,441.80
Operations and Maintenance	3,994,270.28	0.00	56,940.39	3,937,329.89	0.00
Pupil Transportation	1,816,872.50	0.00	1,816,872.50	0.00	0.00
Support Serv - Planning & Research	26,306.00	0.00	26,306.00	0.00	0.00
Support Serv - Communication	66,159.87	0.00	66,159.87	0.00	0.00
Support Serv - Staff & Personnel	551,205.88	0.00	368,242.81	182,963.07	182,963.07
Support Serv - Technology	1,150,875.08	0.00	440,656.10	710,218.98	710,218.98
Support Serv - Pupil Accounting	171,211.23	0.00	171,211.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	842,737.97	0.00	842,737.97	0.00	0.00
Community Services	418,117.78	0.00	418,117.78	0.00	0.00
Payments to Government Agencies	57,600.00	57,600.00	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	1,631.28	0.00	1,468.16	163.12	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	2,473,841.64	1,000,739.54	1,473,102.10	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 **	5,340,094.60	5,340,094.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,579,391.86	1,579,391.86	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
	50,037,118.17	8,194,913.57	36,458,087.74	5,384,116.86	1,446,623.85

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13080 Homer Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,578,877.98	5,872.36	7,573,005.62	0.00	0.00
Support Serv - Pupil	690,866.77	472.50	690,394.27	0.00	0.00
Support Serv - Instructional	518,509.87	0.00	518,509.87	0.00	0.00
Support Serv - Board of Ed	71,796.68	0.00	71,796.68	0.00	0.00
Support Serv - Executive Adm	312,168.43	0.00	312,168.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	633,295.61	0.00	633,295.61	0.00	0.00
Support Serv - Business	418,328.80	94,647.42	79.68	323,601.70	323,601.70
Operations and Maintenance	1,050,240.68	113,721.51	10,317.00	926,202.17	0.00
Pupil Transportation	519,587.06	52,793.79	466,793.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,148.61	0.00	4,148.61	0.00	0.00
Support Serv - Staff & Personnel	17,474.07	0.00	5,331.24	12,142.83	12,142.83
Support Serv - Technology	294,519.71	53,737.16	0.00	240,782.55	240,782.55
Support Serv - Pupil Accounting	17,333.16	0.00	17,333.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	466,012.52	43,230.87	422,781.65	0.00	0.00
Community Services	49,880.51	878.00	49,002.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	454,685.96	454,685.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	999,618.83	284,967.56	714,651.27	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 **	1,745,270.00	1,745,270.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,842,615.25	2,850,277.13	11,489,608.87	1,502,729.25	576,527.08

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13090 Lakeview Sch. District (Calhoun)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,456,944.04	1,430,621.07	30,026,322.97	0.00	0.00
Support Serv - Pupil	2,430,343.56	0.00	2,430,343.56	0.00	0.00
Support Serv - Instructional	2,336,937.35	0.00	2,336,937.35	0.00	0.00
Support Serv - Board of Ed	154,362.41	0.00	154,362.41	0.00	0.00
Support Serv - Executive Adm	472,778.03	0.00	472,778.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,571,498.26	0.00	3,571,498.26	0.00	0.00
Support Serv - Business	1,067,874.10	36,558.02	4,723.73	1,026,592.35	1,026,592.35
Operations and Maintenance	4,346,844.55	18,478.12	186,810.50	4,141,555.93	0.00
Pupil Transportation	1,704,163.04	232,142.00	1,472,021.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	410,943.39	0.00	410,943.39	0.00	0.00
Support Serv - Staff & Personnel	620,572.79	0.00	9,382.75	611,190.04	611,190.04
Support Serv - Technology	1,031,307.56	35,375.00	35,730.28	960,202.28	960,202.28
Support Serv - Pupil Accounting	68,229.87	0.00	68,229.87	0.00	0.00
Support Serv - Central - Other	147,431.79	0.00	147,431.79	0.00	0.00
Support Serv - Other	1,058,652.19	3,649.79	1,055,002.40	0.00	0.00
Community Services	504,091.90	0.00	504,091.90	0.00	0.00
Payments to Government Agencies	12,128.12	12,128.12	0.00	0.00	0.00
Facilities Acquisition	304,534.23	304,534.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	103,981.97	0.00	103,981.97	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	6,627.85	0.00	5,120.01	1,507.84	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	4,108,615.65	1,894,602.79	2,214,012.86	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 **	6,304,383.34	6,304,383.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,067,427.26	18,067,427.26	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
	80,290,673.25	28,339,899.74	45,209,725.07	6,741,048.44	2,597,984.67

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13095 Mar Lee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,745,663.05	18,608.38	2,727,054.67	0.00	0.00
Support Serv - Pupil	222,087.50	0.00	222,087.50	0.00	0.00
Support Serv - Instructional	23,309.72	694.09	22,615.63	0.00	0.00
Support Serv - Board of Ed	29,170.45	0.00	29,170.45	0.00	0.00
Support Serv - Executive Adm	119,571.40	0.00	119,571.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	233,986.68	0.00	233,986.68	0.00	0.00
Support Serv - Business	167,596.20	19,541.49	0.00	148,054.71	148,054.71
Operations and Maintenance	260,763.58	10,072.19	36,544.44	214,146.95	0.00
Pupil Transportation	265,709.63	0.00	265,709.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,277.25	0.00	2,277.25	0.00	0.00
Support Serv - Staff & Personnel	662.40	0.00	662.40	0.00	0.00
Support Serv - Technology	47,888.03	0.00	0.00	47,888.03	47,888.03
Support Serv - Pupil Accounting	760.00	0.00	760.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	39,767.92	0.00	39,767.92	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	359,790.77	90,807.30	268,983.47	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 **	165,096.00	165,096.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	388,383.30	388,383.30	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
	5,072,483.88	693,202.75	3,969,191.44	410,089.69	195,942.74

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13110 Marshall Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,658,403.97	165,759.43	21,492,644.54	0.00	0.00
Support Serv - Pupil	3,195,345.83	0.00	3,195,345.83	0.00	0.00
Support Serv - Instructional	1,231,658.65	558,450.00	673,208.65	0.00	0.00
Support Serv - Board of Ed	123,648.17	0.00	123,648.17	0.00	0.00
Support Serv - Executive Adm	372,790.87	4,984.99	367,805.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,360,976.29	0.00	2,360,976.29	0.00	0.00
Support Serv - Business	705,036.34	122,750.63	0.00	582,285.71	582,285.71
Operations and Maintenance	3,739,613.23	0.00	0.00	3,739,613.23	0.00
Pupil Transportation	3,117,633.25	0.00	3,117,633.25	0.00	0.00
Support Serv - Planning & Research	575.72	0.00	575.72	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	237,902.56	0.00	55,552.55	182,350.01	182,350.01
Support Serv - Technology	1,440,370.75	0.00	665,326.25	775,044.50	775,044.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	133,729.79	0.00	133,729.79	0.00	0.00
Support Serv - Other	801,464.47	0.00	801,464.47	0.00	0.00
Community Services	400,964.96	0.00	400,964.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	796,987.44	565,072.46	231,914.98	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	551,295.14	0.00	0.00	551,295.14	551,295.14
Operations and Maintenance	38,729.88	0.00	38,729.88	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,925,489.39	994,765.55	930,723.84	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 **	2,136,747.64	2,136,747.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	612,703.86	612,703.86	0.00	0.00	0.00
Trust Funds					
All Costs *	4,500.00	0.00	4,500.00	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
	45,586,568.20	5,161,234.56	34,594,745.05	5,830,588.59	2,090,975.36

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13120 Pennfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,365,942.53	0.00	15,365,942.53	0.00	0.00
Support Serv - Pupil	1,366,199.26	0.00	1,366,199.26	0.00	0.00
Support Serv - Instructional	633,537.75	0.00	633,537.75	0.00	0.00
Support Serv - Board of Ed	132,596.08	0.00	132,596.08	0.00	0.00
Support Serv - Executive Adm	368,597.93	0.00	368,597.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,751,723.73	0.00	1,751,723.73	0.00	0.00
Support Serv - Business	611,571.08	78,354.98	0.00	533,216.10	533,216.10
Operations and Maintenance	2,553,395.09	43,539.00	438,904.66	2,070,951.43	0.00
Pupil Transportation	1,198,638.13	145,258.20	1,053,379.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	230,158.85	0.00	230,158.85	0.00	0.00
Support Serv - Staff & Personnel	5,060.09	0.00	5,060.09	0.00	0.00
Support Serv - Technology	562,099.76	85,051.94	3,660.00	473,387.82	473,387.82
Support Serv - Pupil Accounting	56,502.82	0.00	56,502.82	0.00	0.00
Support Serv - Central - Other	142,740.50	0.00	142,740.50	0.00	0.00
Support Serv - Other	861,329.69	14,077.50	847,252.19	0.00	0.00
Community Services	6,790.24	0.00	6,790.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	900,707.33	900,707.33	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	86,865.54	0.00	86,865.54	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,523,380.76	752,651.95	770,728.81	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 **	4,402,422.18	4,402,422.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,781,739.42	12,781,739.42	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
	45,541,998.76	19,203,802.50	23,260,640.91	3,077,555.35	1,006,603.92

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13130 Tekonsha Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,865,283.25	0.00	1,865,283.25	0.00	0.00
Support Serv - Pupil	146,504.60	0.00	146,504.60	0.00	0.00
Support Serv - Instructional	85,685.92	0.00	85,685.92	0.00	0.00
Support Serv - Board of Ed	27,164.96	0.00	27,164.96	0.00	0.00
Support Serv - Executive Adm	209,632.77	0.00	209,632.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,572.83	0.00	152,572.83	0.00	0.00
Support Serv - Business	102,331.40	15,671.74	1,000.00	85,659.66	85,659.66
Operations and Maintenance	337,678.74	220.99	40,078.25	297,379.50	0.00
Pupil Transportation	276,157.46	92,950.00	183,207.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,151.42	0.00	2,151.42	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	102,378.55	30,675.00	0.00	71,703.55	71,703.55
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	105,891.18	0.00	105,891.18	0.00	0.00
Community Services	1,467.18	0.00	1,467.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,928.56	25,928.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	270,361.59	147,143.22	123,218.37	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 **	117,449.51	117,449.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	91,578.37	91,578.37	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
	3,920,218.29	521,617.39	2,943,858.19	454,742.71	157,363.21

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13135 Union City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,657,806.04	28,648.20	8,629,157.84	0.00	0.00
Support Serv - Pupil	740,183.57	0.00	740,183.57	0.00	0.00
Support Serv - Instructional	248,571.65	0.00	248,571.65	0.00	0.00
Support Serv - Board of Ed	65,093.27	0.00	65,093.27	0.00	0.00
Support Serv - Executive Adm	345,147.17	0.00	345,147.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	759,577.19	0.00	759,577.19	0.00	0.00
Support Serv - Business	358,495.16	49,655.40	0.00	308,839.76	308,839.76
Operations and Maintenance	1,215,609.28	7,294.13	19,546.26	1,188,768.89	0.00
Pupil Transportation	865,663.17	126,466.00	739,197.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,607.35	0.00	12,607.35	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	168,155.79	0.00	0.00	168,155.79	168,155.79
Support Serv - Pupil Accounting	20,919.72	0.00	20,919.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	564,896.34	0.00	564,896.34	0.00	0.00
Community Services	5,715.40	0.00	5,715.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	537,734.87	537,734.87	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	904,670.75	413,155.15	491,515.60	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 **	375,962.48	375,962.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,491,687.79	2,491,687.79	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
	18,338,496.99	4,030,604.02	12,642,128.53	1,665,764.44	476,995.55

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13900 Battle Creek Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,016,729.18	35,866.79	980,862.39	0.00	0.00
Support Serv - Pupil	43,658.51	0.00	43,658.51	0.00	0.00
Support Serv - Instructional	142,838.56	0.00	142,838.56	0.00	0.00
Support Serv - Board of Ed	16,551.00	0.00	16,551.00	0.00	0.00
Support Serv - Executive Adm	238,569.24	0.00	238,569.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	223,922.50	0.00	223,922.50	0.00	0.00
Support Serv - Business	5,468.02	0.00	0.00	5,468.02	5,468.02
Operations and Maintenance	259,710.46	60,858.35	4,267.00	194,585.11	0.00
Pupil Transportation	28,542.80	0.00	28,542.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,604.57	0.00	29,604.57	0.00	0.00
Support Serv - Staff & Personnel	14,178.89	0.00	0.00	14,178.89	14,178.89
Support Serv - Technology	17,528.81	0.00	0.00	17,528.81	17,528.81
Support Serv - Pupil Accounting	10,844.80	0.00	10,844.80	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	15,743.21	0.00	15,743.21	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	203,977.41	161,438.37	42,539.04	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	99,103.13	99,103.13	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
	2,366,971.09	357,266.64	1,777,943.62	231,760.83	37,175.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13901 Arbor Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	876,731.03	0.00	876,731.03	0.00	0.00
Support Serv - Pupil	30,173.59	0.00	30,173.59	0.00	0.00
Support Serv - Instructional	80,314.09	0.00	80,314.09	0.00	0.00
Support Serv - Board of Ed	21,634.93	0.00	21,634.93	0.00	0.00
Support Serv - Executive Adm	266,375.07	0.00	266,375.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	172,561.00	0.00	172,561.00	0.00	0.00
Support Serv - Business	19,168.16	0.00	0.00	19,168.16	19,168.16
Operations and Maintenance	684,041.32	0.00	50,712.35	633,328.97	0.00
Pupil Transportation	131,189.45	49,000.00	82,189.45	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	20,710.95	0.00	0.00	20,710.95	20,710.95
Support Serv - Pupil Accounting	397.50	0.00	397.50	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	115,150.00	32,657.00	82,493.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	2,418,447.09	81,657.00	1,663,582.01	673,208.08	39,879.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13902 Endeavor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,904,645.00	0.00	3,904,645.00	0.00	0.00
Support Serv - Pupil	325,027.00	0.00	325,027.00	0.00	0.00
Support Serv - Instructional	983,064.00	0.00	983,064.00	0.00	0.00
Support Serv - Board of Ed	126,098.00	0.00	126,098.00	0.00	0.00
Support Serv - Executive Adm	283,527.00	0.00	283,527.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	713,509.00	0.00	713,509.00	0.00	0.00
Support Serv - Business	218,048.00	0.00	0.00	218,048.00	218,048.00
Operations and Maintenance	1,140,122.00	0.00	14,413.00	1,125,709.00	0.00
Pupil Transportation	34,326.00	0.00	34,326.00	0.00	0.00
Support Serv - Planning & Research	16,493.00	0.00	16,493.00	0.00	0.00
Support Serv - Communication	80,963.00	0.00	80,963.00	0.00	0.00
Support Serv - Staff & Personnel	375,659.00	0.00	0.00	375,659.00	375,659.00
Support Serv - Technology	33,948.00	0.00	0.00	33,948.00	33,948.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	67,466.00	0.00	67,466.00	0.00	0.00
Support Serv - Other	19,033.00	0.00	19,033.00	0.00	0.00
Community Services	156,680.00	0.00	156,680.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,478,608.00	0.00	6,725,244.00	1,753,364.00	627,655.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
13903 Marshall Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,545,463.38	2,348.21	1,543,115.17	0.00	0.00
Support Serv - Pupil	68,435.14	0.00	68,435.14	0.00	0.00
Support Serv - Instructional	65,353.85	3,790.26	61,563.59	0.00	0.00
Support Serv - Board of Ed	36,221.00	0.00	36,221.00	0.00	0.00
Support Serv - Executive Adm	113,431.64	0.00	113,431.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	305,819.39	0.00	305,819.39	0.00	0.00
Support Serv - Business	4,050.26	0.00	0.00	4,050.26	4,050.26
Operations and Maintenance	248,137.54	0.00	27,011.00	221,126.54	0.00
Pupil Transportation	146,925.02	0.00	146,925.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,616.41	0.00	9,616.41	0.00	0.00
Support Serv - Staff & Personnel	87,152.66	0.00	1,410.00	85,742.66	85,742.66
Support Serv - Technology	45,100.30	0.00	2,643.30	42,457.00	42,457.00
Support Serv - Pupil Accounting	12,055.00	0.00	12,055.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,575.53	0.00	26,575.53	0.00	0.00
Community Services	9,180.26	0.00	9,180.26	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,951.92	207,236.74	62,715.18	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 **	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
	2,993,469.30	213,375.21	2,426,717.63	353,376.46	132,249.92

Michigan Department of Education
Costs for the Development of 2025-2026 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	966,838.00	5,854.00	960,984.00	0.00	0.00
Support Serv - Pupil	136,257.00	0.00	136,257.00	0.00	0.00
Support Serv - Instructional	136,177.00	0.00	136,177.00	0.00	0.00
Support Serv - Board of Ed	17,031.00	0.00	17,031.00	0.00	0.00
Support Serv - Executive Adm	61,224.00	0.00	61,224.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	496,230.00	17,000.00	479,230.00	0.00	0.00
Support Serv - Business	121,011.00	789.00	0.00	120,222.00	120,222.00
Operations and Maintenance	46,715.00	0.00	8,345.00	38,370.00	0.00
Pupil Transportation	2,817.00	0.00	2,817.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,410.00	0.00	3,410.00	0.00	0.00
Support Serv - Technology	59,794.00	20,183.00	0.00	39,611.00	39,611.00
Support Serv - Pupil Accounting	1,810.00	0.00	1,810.00	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	216.00	0.00	216.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,081.00	10,081.00	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	91,344.00	85,603.00	5,741.00	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
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
	2,150,955.00	139,510.00	1,813,242.00	198,203.00	159,833.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,064,320.36	0.00	2,064,320.36	0.00	0.00
Support Serv - Pupil	1,913,548.67	0.00	1,913,548.67	0.00	0.00
Support Serv - Instructional	1,584,385.04	0.00	1,584,385.04	0.00	0.00
Support Serv - Board of Ed	30,945.77	0.00	30,945.77	0.00	0.00
Support Serv - Executive Adm	316,355.30	0.00	316,355.30	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	243,209.26	665.83	0.00	242,543.43	242,543.43
Operations and Maintenance	215,782.41	21,289.33	66,838.62	127,654.46	0.00
Pupil Transportation	222,319.00	0.00	222,319.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	190.00	0.00	190.00	0.00	0.00
Support Serv - Staff & Personnel	140,903.35	0.00	140,903.35	0.00	0.00
Support Serv - Technology	56,536.02	0.00	1,455.00	55,081.02	55,081.02
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	60,000.00	0.00	60,000.00	0.00	0.00
Community Services	286,091.50	0.00	286,091.50	0.00	0.00
Payments to Government Agencies	402,577.26	402,577.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,607,076.46	0.00	3,607,076.46	0.00	0.00
Support Serv - Pupil	4,254,518.74	0.00	4,254,518.74	0.00	0.00
Support Serv - Instructional	935,281.71	0.00	935,281.71	0.00	0.00
Support Serv - Board of Ed	52,722.95	0.00	52,722.95	0.00	0.00
Support Serv - Executive Adm	117,204.31	0.00	117,204.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	142,190.38	0.00	142,190.38	0.00	0.00
Support Serv - Business	602,075.94	9,393.79	0.00	592,682.15	592,682.15
Operations and Maintenance	732,407.33	59,273.44	0.00	673,133.89	0.00
Pupil Transportation	1,862,306.93	183,106.00	1,679,200.93	0.00	0.00
Support Serv - Planning & Research	145,102.08	0.00	145,102.08	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	309,809.26	0.00	0.00	309,809.26	309,809.26
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	3,155.02	0.00	3,155.02	0.00	0.00
Community Services	6,297.00	0.00	6,297.00	0.00	0.00
Payments to Government Agencies	243,847.83	243,847.83	0.00	0.00	0.00
Facilities Acquisition	163,843.65	163,843.65	0.00	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 *	1,763.00	0.00	1,763.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,716,766.53	1,083,997.13	17,631,865.19	2,000,904.21	1,200,115.86

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
14010 Cassopolis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,406,002.49	59,695.19	6,346,307.30	0.00	0.00
Support Serv - Pupil	423,182.62	0.00	423,182.62	0.00	0.00
Support Serv - Instructional	729,982.67	0.00	729,982.67	0.00	0.00
Support Serv - Board of Ed	44,860.23	0.00	44,860.23	0.00	0.00
Support Serv - Executive Adm	301,015.35	0.00	301,015.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	773,740.20	0.00	773,740.20	0.00	0.00
Support Serv - Business	358,738.27	61,328.54	0.00	297,409.73	297,409.73
Operations and Maintenance	1,849,836.84	118,881.37	317,213.08	1,413,742.39	0.00
Pupil Transportation	930,846.83	124,664.00	806,182.83	0.00	0.00
Support Serv - Planning & Research	23,338.30	0.00	23,338.30	0.00	0.00
Support Serv - Communication	24,053.98	0.00	24,053.98	0.00	0.00
Support Serv - Staff & Personnel	53,602.17	0.00	20,087.59	33,514.58	33,514.58
Support Serv - Technology	344,242.33	17,101.00	27,435.89	299,705.44	299,705.44
Support Serv - Pupil Accounting	23,269.37	0.00	23,269.37	0.00	0.00
Support Serv - Central - Other	86,426.48	0.00	86,426.48	0.00	0.00
Support Serv - Other	370,368.34	0.00	370,368.34	0.00	0.00
Community Services	7,208.91	0.00	7,208.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	24,361.32	0.00	24,361.32	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,011,084.93	299,365.40	711,719.53	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 **	1,842,612.50	1,842,612.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	346,650.31	346,650.31	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
	15,975,424.44	2,870,298.31	11,060,753.99	2,044,372.14	630,629.75

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
14020 Dowagiac Union School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,218,493.75	79,521.14	15,138,972.61	0.00	0.00
Support Serv - Pupil	1,074,894.50	0.00	1,074,894.50	0.00	0.00
Support Serv - Instructional	1,285,416.46	0.00	1,285,416.46	0.00	0.00
Support Serv - Board of Ed	114,060.13	0.00	114,060.13	0.00	0.00
Support Serv - Executive Adm	367,759.14	0.00	367,759.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,580,412.71	3,313.13	1,577,099.58	0.00	0.00
Support Serv - Business	655,483.33	25,589.53	0.00	629,893.80	629,893.80
Operations and Maintenance	2,719,893.52	78,147.50	128,150.71	2,513,595.31	0.00
Pupil Transportation	1,318,426.75	212,890.25	1,105,536.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44,237.15	0.00	44,237.15	0.00	0.00
Support Serv - Staff & Personnel	31,083.35	0.00	29,908.35	1,175.00	1,175.00
Support Serv - Technology	454,924.03	0.00	2,540.68	452,383.35	452,383.35
Support Serv - Pupil Accounting	7,730.60	0.00	7,730.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	709,115.42	0.00	709,115.42	0.00	0.00
Community Services	128,010.54	0.00	128,010.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,031,238.17	866,933.10	1,164,305.07	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 **	3,522,928.00	3,522,928.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	302,196.02	302,196.02	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
	31,566,303.57	5,091,518.67	22,877,737.44	3,597,047.46	1,083,452.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
14030 Edwardsburg Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,590,287.61	238,204.08	17,352,083.53	0.00	0.00
Support Serv - Pupil	1,456,183.83	6,911.82	1,449,272.01	0.00	0.00
Support Serv - Instructional	674,979.88	0.00	674,979.88	0.00	0.00
Support Serv - Board of Ed	78,416.92	0.00	78,416.92	0.00	0.00
Support Serv - Executive Adm	871,150.19	13,986.18	857,164.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,818,221.60	0.00	1,818,221.60	0.00	0.00
Support Serv - Business	567,897.18	2,400.72	0.00	565,496.46	565,496.46
Operations and Maintenance	3,356,523.90	339,038.43	139,805.91	2,877,679.56	0.00
Pupil Transportation	1,641,428.97	68,926.00	1,572,502.97	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	13,761.69	0.00	0.00	13,761.69	13,761.69
Support Serv - Technology	485,643.67	52,249.91	1,669.04	431,724.72	431,724.72
Support Serv - Pupil Accounting	73,487.61	0.00	73,487.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	938,374.98	42,351.00	896,023.98	0.00	0.00
Community Services	24,026.63	0.00	24,026.63	0.00	0.00
Payments to Government Agencies	290,916.00	0.00	290,916.00	0.00	0.00
Facilities Acquisition	77,973.21	77,973.21	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	581.49	0.00	0.00	581.49	581.49
Operations and Maintenance	114,596.28	26,137.50	88,458.78	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,362,469.31	1,231,507.86	1,130,961.45	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 **	1,995,274.54	1,995,274.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,287,065.00	1,287,065.00	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
	35,719,260.49	5,382,026.25	26,447,990.32	3,889,243.92	1,011,564.36

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
14050 Marcellus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,308,782.23	47,821.65	5,260,960.58	0.00	0.00
Support Serv - Pupil	456,675.45	0.00	456,675.45	0.00	0.00
Support Serv - Instructional	183,261.19	0.00	183,261.19	0.00	0.00
Support Serv - Board of Ed	35,805.17	0.00	35,805.17	0.00	0.00
Support Serv - Executive Adm	241,841.14	0.00	241,841.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	768,276.03	0.00	768,276.03	0.00	0.00
Support Serv - Business	257,352.36	5,939.43	31,750.40	219,662.53	219,662.53
Operations and Maintenance	1,138,693.98	85,115.00	191,084.04	862,494.94	0.00
Pupil Transportation	619,132.17	0.00	619,132.17	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	223,369.59	10,241.60	33,585.67	179,542.32	179,542.32
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	265,990.27	4,245.49	261,744.78	0.00	0.00
Community Services	8,558.94	0.00	8,558.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,934.27	12,934.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	675,611.38	357,653.18	317,958.20	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 **	9,200,333.88	9,200,333.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,271.27	14,271.27	0.00	0.00	0.00
Trust Funds					
All Costs *	4,000.00	0.00	4,000.00	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
	19,414,889.32	9,738,555.77	8,414,633.76	1,261,699.79	399,204.85

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
15000 Charlevoix-Emmet ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	926,263.21	167.62	926,095.59	0.00	0.00
Support Serv - Pupil	37,195.92	0.00	37,195.92	0.00	0.00
Support Serv - Instructional	1,502,573.73	36,592.09	1,465,981.64	0.00	0.00
Support Serv - Board of Ed	38,307.39	848.77	37,458.62	0.00	0.00
Support Serv - Executive Adm	313,872.26	1,014.19	312,858.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	37,075.46	0.00	37,075.46	0.00	0.00
Support Serv - Business	918,814.82	688.03	100,201.66	817,925.13	817,925.13
Operations and Maintenance	360,702.86	95,050.99	5,431.25	260,220.62	0.00
Pupil Transportation	3,516.42	0.00	3,516.42	0.00	0.00
Support Serv - Planning & Research	26,973.42	0.00	26,973.42	0.00	0.00
Support Serv - Communication	74,421.63	165.75	74,255.88	0.00	0.00
Support Serv - Staff & Personnel	431,058.40	0.00	39,840.30	391,218.10	391,218.10
Support Serv - Technology	1,142.37	0.00	1,142.37	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	275,003.04	0.00	275,003.04	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	619,420.29	3,348.35	616,071.94	0.00	0.00
Payments to Government Agencies	4,273,760.01	4,273,760.01	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,712,487.50	292,484.33	5,420,003.17	0.00	0.00
Support Serv - Pupil	10,831,682.24	174.00	10,831,508.24	0.00	0.00
Support Serv - Instructional	2,510,887.08	28,184.83	2,482,702.25	0.00	0.00
Support Serv - Board of Ed	164,969.54	0.00	164,969.54	0.00	0.00
Support Serv - Executive Adm	109,616.53	338.03	109,278.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	857,149.61	0.00	857,149.61	0.00	0.00
Support Serv - Business	770,730.14	13,989.46	64,844.33	691,896.35	691,896.35
Operations and Maintenance	662,707.52	47,664.15	10,713.92	604,329.45	0.00
Pupil Transportation	2,145,476.50	507,218.87	1,638,257.63	0.00	0.00
Support Serv - Planning & Research	61,565.41	0.00	61,565.41	0.00	0.00
Support Serv - Communication	164,302.96	2,306.36	161,996.60	0.00	0.00
Support Serv - Staff & Personnel	596,763.38	0.00	40,276.59	556,486.79	556,486.79
Support Serv - Technology	1,721,522.89	5,248.88	94,156.42	1,622,117.59	1,622,117.59
Support Serv - Pupil Accounting	128,361.02	0.00	128,361.02	0.00	0.00
Support Serv - Central - Other	157,970.55	180.08	157,790.47	0.00	0.00
Support Serv - Other	36,290.18	0.00	36,290.18	0.00	0.00
Community Services	20,380.94	0.00	20,380.94	0.00	0.00
Payments to Government Agencies	17,001,274.58	17,001,274.58	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	576,688.81	576,688.81	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
	54,070,928.61	22,887,388.18	26,239,346.40	4,944,194.03	4,079,643.96

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
15010 Beaver Island Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,470,470.69	17,728.50	1,452,742.19	0.00	0.00
Support Serv - Pupil	146,261.52	1,078.79	145,182.73	0.00	0.00
Support Serv - Instructional	10,294.58	1,937.39	8,357.19	0.00	0.00
Support Serv - Board of Ed	28,003.46	0.00	28,003.46	0.00	0.00
Support Serv - Executive Adm	219,489.86	191.36	219,298.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	175,145.40	36.84	175,108.56	0.00	0.00
Support Serv - Business	59,493.87	16,880.36	0.00	42,613.51	42,613.51
Operations and Maintenance	282,129.55	42,688.71	16,638.62	222,802.22	0.00
Pupil Transportation	48,026.00	0.00	48,026.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,517.93	0.00	0.00	6,517.93	6,517.93
Support Serv - Technology	97,498.15	40,051.04	57,447.11	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,807.17	4,964.56	46,842.61	0.00	0.00
Community Services	309.20	252.20	57.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	219,648.37	219,648.37	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	133,486.18	38,091.93	95,394.25	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 **	248,900.00	248,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,197,481.93	632,450.05	2,293,098.22	271,933.66	49,131.44

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
15020 Boyne City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,628,405.24	83,063.02	12,545,342.22	0.00	0.00
Support Serv - Pupil	806,729.75	0.00	806,729.75	0.00	0.00
Support Serv - Instructional	487,472.07	0.00	487,472.07	0.00	0.00
Support Serv - Board of Ed	88,405.05	0.00	88,405.05	0.00	0.00
Support Serv - Executive Adm	384,474.17	0.00	384,474.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	929,245.83	0.00	929,245.83	0.00	0.00
Support Serv - Business	362,865.61	0.00	0.00	362,865.61	362,865.61
Operations and Maintenance	2,419,877.13	376,569.82	350,448.57	1,692,858.74	0.00
Pupil Transportation	1,005,472.73	223,955.66	781,517.07	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	20,366.75	0.00	18,911.00	1,455.75	1,455.75
Support Serv - Technology	255,817.67	37,211.54	172,387.62	46,218.51	46,218.51
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	535,344.17	0.00	535,344.17	0.00	0.00
Community Services	27,197.40	0.00	27,197.40	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,304,418.92	477,786.03	826,632.89	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 **	2,659,030.55	2,659,030.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,697,960.42	7,697,960.42	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
	31,613,083.46	11,555,577.04	17,954,107.81	2,103,398.61	410,539.87

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,582,293.31	16,349.68	2,565,943.63	0.00	0.00
Support Serv - Pupil	198,426.88	206.34	198,220.54	0.00	0.00
Support Serv - Instructional	77,153.87	464.25	76,689.62	0.00	0.00
Support Serv - Board of Ed	32,817.39	187.94	32,629.45	0.00	0.00
Support Serv - Executive Adm	302,230.64	0.00	302,230.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	265,824.48	692.97	265,131.51	0.00	0.00
Support Serv - Business	215,094.07	12,815.86	0.00	202,278.21	202,278.21
Operations and Maintenance	408,500.99	76,949.60	12,283.41	319,267.98	0.00
Pupil Transportation	156,289.92	36,294.00	119,995.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,257.78	0.00	4,257.78	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	31,080.00	0.00	30,000.00	1,080.00	1,080.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	63,252.00	0.00	63,252.00	0.00	0.00
Community Services	1,069.21	415.58	653.63	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	463,238.04	202,653.95	260,584.09	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 **	632,257.88	632,257.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	65,949.70	65,949.70	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
	5,499,736.16	1,045,237.75	3,931,872.22	522,626.19	203,358.21

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
15050 Charlevoix Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,490,566.48	34,584.82	9,455,981.66	0.00	0.00
Support Serv - Pupil	618,867.25	10,661.15	608,206.10	0.00	0.00
Support Serv - Instructional	346,553.85	2,332.40	344,221.45	0.00	0.00
Support Serv - Board of Ed	75,546.96	2,231.00	73,315.96	0.00	0.00
Support Serv - Executive Adm	347,382.15	8,765.55	338,616.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	765,060.60	86.50	764,974.10	0.00	0.00
Support Serv - Business	200,954.49	21,264.28	0.00	179,690.21	179,690.21
Operations and Maintenance	1,757,094.02	440,240.76	117,830.84	1,199,022.42	0.00
Pupil Transportation	667,618.01	117,141.90	550,476.11	0.00	0.00
Support Serv - Planning & Research	350.00	0.00	350.00	0.00	0.00
Support Serv - Communication	5,065.61	0.00	5,065.61	0.00	0.00
Support Serv - Staff & Personnel	4,799.26	23.08	0.00	4,776.18	4,776.18
Support Serv - Technology	410,399.88	144,874.74	260,352.51	5,172.63	5,172.63
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	463,671.53	31,665.76	432,005.77	0.00	0.00
Community Services	116,224.03	4,856.28	111,367.75	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	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	793,817.27	306,456.90	487,360.37	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 **	2,370,773.54	2,370,773.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,714,485.23	1,714,485.23	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
	20,150,630.16	5,210,443.89	13,551,524.83	1,388,661.44	189,639.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
15060 East Jordan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,731,268.70	1,493.98	8,729,774.72	0.00	0.00
Support Serv - Pupil	518,506.95	0.00	518,506.95	0.00	0.00
Support Serv - Instructional	467,548.37	112,720.51	354,827.86	0.00	0.00
Support Serv - Board of Ed	63,341.05	0.00	63,341.05	0.00	0.00
Support Serv - Executive Adm	620,235.83	0.00	620,235.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	876,293.87	3,362.00	872,931.87	0.00	0.00
Support Serv - Business	115,872.84	42,317.19	0.00	73,555.65	73,555.65
Operations and Maintenance	1,490,506.49	427,675.87	55,861.91	1,006,968.71	0.00
Pupil Transportation	495,909.93	0.00	495,909.93	0.00	0.00
Support Serv - Planning & Research	63,793.49	0.00	63,793.49	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	63,762.61	0.00	63,762.61	0.00	0.00
Support Serv - Technology	127,776.36	0.00	0.00	127,776.36	127,776.36
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	441,451.13	8,020.35	433,430.78	0.00	0.00
Community Services	61,643.14	0.00	61,643.14	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,247,789.79	406,234.23	841,555.56	0.00	0.00
Community Services	219,049.78	6,310.25	212,739.53	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 **	959,973.00	959,973.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	497,811.87	497,811.87	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
	17,062,535.20	2,465,919.25	13,388,315.23	1,208,300.72	201,332.01

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
15901 Concord Academy - Boyne
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	714,155.00	0.00	714,155.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	28,380.20	0.00	28,380.20	0.00	0.00
Support Serv - Board of Ed	9,661.00	0.00	9,661.00	0.00	0.00
Support Serv - Executive Adm	229,842.87	0.00	229,842.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	30,296.00	0.00	0.00	30,296.00	30,296.00
Operations and Maintenance	123,768.00	0.00	14,454.01	109,313.99	0.00
Pupil Transportation	165,612.61	36,190.00	129,422.61	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	22,038.00	0.00	0.00	22,038.00	22,038.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,323,753.68	36,190.00	1,125,915.69	161,647.99	52,334.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	626,034.50	0.00	626,034.50	0.00	0.00
Support Serv - Pupil	1,029,391.71	0.00	1,029,391.71	0.00	0.00
Support Serv - Instructional	1,452,563.34	0.00	1,452,563.34	0.00	0.00
Support Serv - Board of Ed	65,022.18	0.00	65,022.18	0.00	0.00
Support Serv - Executive Adm	344,435.39	0.00	344,435.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	529,054.44	271.80	14,537.08	514,245.56	514,245.56
Operations and Maintenance	236,639.29	27,072.25	6,423.65	203,143.39	0.00
Pupil Transportation	17,381.86	0.00	17,381.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,111.26	0.00	52,111.26	0.00	0.00
Support Serv - Staff & Personnel	9,864.26	0.00	5,171.53	4,692.73	4,692.73
Support Serv - Technology	854,704.36	119,127.65	5,034.88	730,541.83	730,541.83
Support Serv - Pupil Accounting	45,018.08	0.00	45,018.08	0.00	0.00
Support Serv - Central - Other	101,617.53	0.00	101,617.53	0.00	0.00
Support Serv - Other	18,107.09	0.00	18,107.09	0.00	0.00
Community Services	206,895.64	0.00	206,895.64	0.00	0.00
Payments to Government Agencies	2,610,246.04	2,610,246.04	0.00	0.00	0.00
Facilities Acquisition	25,000.97	25,000.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,946,923.37	135.97	2,946,787.40	0.00	0.00
Support Serv - Pupil	5,683,084.08	0.00	5,683,084.08	0.00	0.00
Support Serv - Instructional	1,056,188.73	0.00	1,056,188.73	0.00	0.00
Support Serv - Board of Ed	17,414.21	0.00	17,414.21	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,051.00	0.00	2,051.00	0.00	0.00
Support Serv - Business	94,695.97	1,555.87	0.00	93,140.10	93,140.10
Operations and Maintenance	61,853.41	2,523.14	0.00	59,330.27	0.00
Pupil Transportation	541,478.29	184,581.00	356,897.29	0.00	0.00
Support Serv - Planning & Research	62,925.00	0.00	62,925.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	45,145.48	0.00	29,685.05	15,460.43	15,460.43
Support Serv - Technology	21,848.32	0.00	0.00	21,848.32	21,848.32
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	66,922.71	0.00	66,922.71	0.00	0.00
Payments to Government Agencies	2,801,969.64	2,801,969.64	0.00	0.00	0.00
Facilities Acquisition	111,404.59	111,404.59	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	173.04	173.04	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	94,456.30	94,456.30	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,832,622.08	5,978,518.26	14,211,701.19	1,642,402.63	1,379,928.97

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
16015 Cheboygan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,931,937.87	399,203.08	13,532,734.79	0.00	0.00
Support Serv - Pupil	713,074.39	0.00	713,074.39	0.00	0.00
Support Serv - Instructional	726,032.73	0.00	726,032.73	0.00	0.00
Support Serv - Board of Ed	79,097.88	0.00	79,097.88	0.00	0.00
Support Serv - Executive Adm	309,150.85	0.00	309,150.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,470,942.37	0.00	1,470,942.37	0.00	0.00
Support Serv - Business	430,214.25	0.00	0.00	430,214.25	430,214.25
Operations and Maintenance	1,801,924.65	75,035.41	0.00	1,726,889.24	0.00
Pupil Transportation	1,166,499.24	0.00	1,166,499.24	0.00	0.00
Support Serv - Planning & Research	2,331.89	0.00	2,331.89	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,548.08	0.00	5,634.80	3,913.28	3,913.28
Support Serv - Technology	203,064.14	0.00	0.00	203,064.14	203,064.14
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	442,107.60	0.00	442,107.60	0.00	0.00
Community Services	131,635.31	0.00	131,635.31	0.00	0.00
Payments to Government Agencies	78,934.00	78,934.00	0.00	0.00	0.00
Facilities Acquisition	1,114,558.62	1,114,558.62	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,191,820.17	532,906.45	658,913.72	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 **	1,487,741.24	1,487,741.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,690,566.28	2,690,566.28	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,981,181.56	6,378,945.08	19,238,155.57	2,364,080.91	637,191.67

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
16050 Inland Lakes Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,561,823.93	142,866.92	5,418,957.01	0.00	0.00
Support Serv - Pupil	237,988.59	0.00	237,988.59	0.00	0.00
Support Serv - Instructional	156,580.00	0.00	156,580.00	0.00	0.00
Support Serv - Board of Ed	57,158.71	0.00	57,158.71	0.00	0.00
Support Serv - Executive Adm	318,770.23	0.00	318,770.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	710,975.89	0.00	710,975.89	0.00	0.00
Support Serv - Business	182,495.60	38,093.37	0.00	144,402.23	144,402.23
Operations and Maintenance	826,487.41	0.00	21,458.64	805,028.77	0.00
Pupil Transportation	347,711.21	0.00	347,711.21	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	3,132.18	0.00	1,658.68	1,473.50	1,473.50
Support Serv - Technology	249,719.82	0.00	121,077.00	128,642.82	128,642.82
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	389,528.65	948.14	388,580.51	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	60,142.48	0.00	60,142.48	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	3,235.00	0.00	3,235.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	810,988.51	217,101.59	593,886.92	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 **	1,117,721.35	1,117,721.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	144,054.53	144,054.53	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
	11,178,514.09	1,660,785.90	8,438,180.87	1,079,547.32	274,518.55

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
16070 Mackinaw City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,255,424.02	10,800.00	2,244,624.02	0.00	0.00
Support Serv - Pupil	79,864.92	0.00	79,864.92	0.00	0.00
Support Serv - Instructional	16,996.64	0.00	16,996.64	0.00	0.00
Support Serv - Board of Ed	23,892.84	0.00	23,892.84	0.00	0.00
Support Serv - Executive Adm	296,186.58	0.00	296,186.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,490.25	0.00	56,490.25	0.00	0.00
Support Serv - Business	47,915.01	0.00	0.00	47,915.01	47,915.01
Operations and Maintenance	267,986.05	7,174.70	10,000.00	250,811.35	0.00
Pupil Transportation	120,130.44	60,083.00	60,047.44	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	68.25	0.00	0.00	68.25	68.25
Support Serv - Technology	21,975.83	0.00	0.00	21,975.83	21,975.83
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	121,079.55	0.00	121,079.55	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	413,306.97	33,806.97	379,500.00	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	81,168.75	37,990.72	43,178.03	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	331,815.09	331,815.09	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
	4,134,301.19	481,670.48	3,331,860.27	320,770.44	69,959.09

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
16100 Wolverine Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,228,548.43	1,029.21	2,227,519.22	0.00	0.00
Support Serv - Pupil	81,610.30	0.00	81,610.30	0.00	0.00
Support Serv - Instructional	28,521.12	0.00	28,521.12	0.00	0.00
Support Serv - Board of Ed	33,056.14	0.00	33,056.14	0.00	0.00
Support Serv - Executive Adm	163,409.85	0.00	163,409.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	349,501.91	0.00	349,501.91	0.00	0.00
Support Serv - Business	66,858.49	0.00	0.00	66,858.49	66,858.49
Operations and Maintenance	336,301.01	4,527.00	25,825.24	305,948.77	0.00
Pupil Transportation	160,803.99	0.00	160,803.99	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	21,561.00	0.00	21,117.00	444.00	444.00
Support Serv - Technology	37,429.73	0.00	5,104.00	32,325.73	32,325.73
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	84,874.93	0.00	84,874.93	0.00	0.00
Community Services	24.65	0.00	24.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	47,042.14	47,042.14	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,616.96	120,282.96	172,334.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	369,537.50	369,537.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,987,550.08	4,987,550.08	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
	9,289,248.23	5,529,968.89	3,353,702.35	405,576.99	99,628.22

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
17000 Eastern Upper Peninsula ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,091.00	0.00	9,091.00	0.00	0.00
Support Serv - Pupil	724,335.70	5,350.66	718,985.04	0.00	0.00
Support Serv - Instructional	2,187,839.03	17,158.00	2,170,681.03	0.00	0.00
Support Serv - Board of Ed	54,169.44	0.00	54,169.44	0.00	0.00
Support Serv - Executive Adm	365,451.26	2,852.00	362,599.26	0.00	0.00
Support Serv - Grant Writer	22,210.17	0.00	22,210.17	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	512,374.33	9,025.51	15,658.99	487,689.83	487,689.83
Operations and Maintenance	211,828.77	514.22	9,409.00	201,905.55	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	322,472.91	0.00	322,472.91	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	308,261.09	0.00	64,131.69	244,129.40	244,129.40
Support Serv - Technology	52,424.12	0.00	5,603.65	46,820.47	46,820.47
Support Serv - Pupil Accounting	83,182.95	1,273.25	81,909.70	0.00	0.00
Support Serv - Central - Other	146,832.89	0.00	146,832.89	0.00	0.00
Support Serv - Other	17,220.00	0.00	17,220.00	0.00	0.00
Community Services	102,704.66	0.00	102,704.66	0.00	0.00
Payments to Government Agencies	908,022.63	908,022.63	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,986,433.68	392.95	3,986,040.73	0.00	0.00
Support Serv - Pupil	7,449,236.28	3,488.84	7,445,747.44	0.00	0.00
Support Serv - Instructional	2,060,360.92	4,288.67	2,056,072.25	0.00	0.00
Support Serv - Board of Ed	18,801.83	0.00	18,801.83	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	284,248.12	13,553.33	270,694.79	0.00	0.00
Support Serv - Business	880,948.84	11,648.74	19,901.33	849,398.77	849,398.77
Operations and Maintenance	205,461.25	57.67	21,891.73	183,511.85	0.00
Pupil Transportation	913,561.50	0.00	913,561.50	0.00	0.00
Support Serv - Planning & Research	110,216.03	0.00	110,216.03	0.00	0.00
Support Serv - Communication	11,118.04	0.00	11,118.04	0.00	0.00
Support Serv - Staff & Personnel	93,832.41	0.00	38,297.32	55,535.09	55,535.09
Support Serv - Technology	1,576,756.13	86,897.66	2,161.80	1,487,696.67	1,487,696.67
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	70,360.49	0.00	70,360.49	0.00	0.00
Community Services	560,564.96	20,860.95	539,704.01	0.00	0.00
Payments to Government Agencies	8,767,180.29	8,767,180.29	0.00	0.00	0.00
Facilities Acquisition	372,196.50	372,196.50	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	904,270.31	904,270.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,683,733.14	0.00	1,683,733.14	0.00	0.00
Internal Service Funds					
All Costs	88,543.07	88,543.07	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,066,244.74	11,217,575.25	21,291,981.86	3,556,687.63	3,171,270.23

Michigan Department of Education
Costs for the Development of 2025-2026 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	15,080,457.81	349,319.00	14,731,138.81	0.00	0.00
Support Serv - Pupil	1,993,523.78	0.00	1,993,523.78	0.00	0.00
Support Serv - Instructional	1,108,849.64	5,275.70	1,103,573.94	0.00	0.00
Support Serv - Board of Ed	138,818.93	22,945.25	115,873.68	0.00	0.00
Support Serv - Executive Adm	422,260.91	12,827.64	409,433.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,739,214.20	399.99	1,738,814.21	0.00	0.00
Support Serv - Business	391,631.23	53,818.39	0.00	337,812.84	337,812.84
Operations and Maintenance	2,851,906.02	68,433.34	113,590.71	2,669,881.97	0.00
Pupil Transportation	1,695,440.88	403,165.00	1,292,275.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,748.50	0.00	14,748.50	0.00	0.00
Support Serv - Staff & Personnel	180,486.48	0.00	23,677.34	156,809.14	156,809.14
Support Serv - Technology	767,850.37	152,598.37	0.00	615,252.00	615,252.00
Support Serv - Pupil Accounting	98,320.53	0.00	98,320.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	391,969.21	9,112.00	382,857.21	0.00	0.00
Community Services	219,454.08	0.00	219,454.08	0.00	0.00
Payments to Government Agencies	446,490.00	446,490.00	0.00	0.00	0.00
Facilities Acquisition	1,807,537.00	1,807,537.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,626,582.99	635,779.00	990,803.99	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 **	1,269,296.91	1,269,296.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	355,648.56	355,648.56	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
	32,600,488.03	5,592,646.15	23,228,085.93	3,779,755.95	1,109,873.98

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
17050 DeTour Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,105,812.28	0.00	3,105,812.28	0.00	0.00
Support Serv - Pupil	103,575.49	0.00	103,575.49	0.00	0.00
Support Serv - Instructional	62,663.34	48,337.00	14,326.34	0.00	0.00
Support Serv - Board of Ed	32,779.22	0.00	32,779.22	0.00	0.00
Support Serv - Executive Adm	234,862.97	0.00	234,862.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	309,572.20	0.00	309,572.20	0.00	0.00
Support Serv - Business	83,090.14	13,475.63	0.00	69,614.51	69,614.51
Operations and Maintenance	481,090.49	125,182.30	2,000.00	353,908.19	0.00
Pupil Transportation	596,075.39	166,343.52	429,731.87	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	121,769.60	0.00	0.00	121,769.60	121,769.60
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	89,467.03	0.00	89,467.03	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,230.79	91,922.85	79,307.94	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 **	847,116.40	847,116.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,007,113.96	6,007,113.96	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
	12,246,219.30	7,299,491.66	4,401,435.34	545,292.30	191,384.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
17090 Pickford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,027,184.03	61,588.13	3,965,595.90	0.00	0.00
Support Serv - Pupil	305,934.34	0.00	305,934.34	0.00	0.00
Support Serv - Instructional	39,575.25	0.00	39,575.25	0.00	0.00
Support Serv - Board of Ed	41,879.56	0.00	41,879.56	0.00	0.00
Support Serv - Executive Adm	221,337.81	1,497.94	219,839.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	410,940.84	4,242.94	406,697.90	0.00	0.00
Support Serv - Business	148,341.86	129.77	0.00	148,212.09	148,212.09
Operations and Maintenance	516,423.73	31,631.66	30,844.89	453,947.18	0.00
Pupil Transportation	344,895.27	0.00	344,895.27	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	13,170.33	0.00	13,170.32	0.01	0.01
Support Serv - Technology	243,444.08	35,480.86	0.00	207,963.22	207,963.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	172,604.58	3,667.03	168,937.55	0.00	0.00
Community Services	29,065.11	0.00	29,065.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	38,336.50	38,336.50	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	538,122.78	191,108.86	347,013.92	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 **	564,361.82	564,361.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,900,142.46	1,900,142.46	0.00	0.00	0.00
Trust Funds					
All Costs *	34,324.00	0.00	34,324.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,590,084.35	2,832,187.97	5,947,773.88	810,122.50	356,175.32

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
17110 Rudyard Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,855,957.81	47,551.13	6,808,406.68	0.00	0.00
Support Serv - Pupil	660,799.77	0.00	660,799.77	0.00	0.00
Support Serv - Instructional	126,886.40	0.00	126,886.40	0.00	0.00
Support Serv - Board of Ed	46,557.15	0.00	46,557.15	0.00	0.00
Support Serv - Executive Adm	310,360.50	0.00	310,360.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	453,691.59	0.00	453,691.59	0.00	0.00
Support Serv - Business	187,314.12	14,570.58	0.00	172,743.54	172,743.54
Operations and Maintenance	792,118.60	18,212.66	68,578.80	705,327.14	0.00
Pupil Transportation	1,081,710.05	177,329.97	904,380.08	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	247,570.15	6,255.81	6,819.75	234,494.59	234,494.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	114,107.73	0.00	114,107.73	0.00	0.00
Support Serv - Other	272,641.41	33,179.68	239,461.73	0.00	0.00
Community Services	11,879.81	0.00	11,879.81	0.00	0.00
Payments to Government Agencies	3,374.97	3,374.97	0.00	0.00	0.00
Facilities Acquisition	26,682.43	26,682.43	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	5,744.34	0.00	5,744.34	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	7,149.74	0.00	0.00	7,149.74	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	890,688.95	349,465.30	541,223.65	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 **	566,754.29	566,754.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	953,325.84	953,325.84	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
	13,615,315.65	2,196,702.66	10,298,897.98	1,119,715.01	407,238.13

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
17140 Brimley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,358,923.99	10,985.32	5,347,938.67	0.00	0.00
Support Serv - Pupil	323,674.15	0.00	323,674.15	0.00	0.00
Support Serv - Instructional	142,267.29	0.00	142,267.29	0.00	0.00
Support Serv - Board of Ed	82,616.92	0.00	82,616.92	0.00	0.00
Support Serv - Executive Adm	244,556.01	0.00	244,556.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	509,269.91	0.00	509,269.91	0.00	0.00
Support Serv - Business	224,744.51	0.00	0.00	224,744.51	224,744.51
Operations and Maintenance	859,595.43	142,018.08	0.00	717,577.35	0.00
Pupil Transportation	548,162.44	0.00	548,162.44	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	228,398.22	5,208.00	0.00	223,190.22	223,190.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	189,722.31	13,523.44	176,198.87	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	590,293.79	195,277.72	395,016.07	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 **	402,664.70	402,664.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	133,161.82	133,161.82	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
	9,839,051.49	902,839.08	7,770,700.33	1,165,512.08	447,934.73

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
17160 Whitefish Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	893,010.89	0.00	893,010.89	0.00	0.00
Support Serv - Pupil	21,055.75	0.00	21,055.75	0.00	0.00
Support Serv - Instructional	18,599.90	0.00	18,599.90	0.00	0.00
Support Serv - Board of Ed	28,985.62	0.00	28,985.62	0.00	0.00
Support Serv - Executive Adm	223,535.85	1,110.00	222,425.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	88,369.80	0.00	88,369.80	0.00	0.00
Support Serv - Business	65,421.88	6,169.88	0.00	59,252.00	59,252.00
Operations and Maintenance	159,898.94	41,380.00	0.00	118,518.94	0.00
Pupil Transportation	427,304.27	285,250.00	142,054.27	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	102,280.76	26,366.09	0.00	75,914.67	75,914.67
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	42,725.91	0.00	42,725.91	0.00	0.00
Community Services	1,994.27	0.00	1,994.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,107.76	14,107.76	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,038.81	39,706.26	105,332.55	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 **	97,869.78	97,869.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,435,971.01	1,435,971.01	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
	3,766,171.20	1,947,930.78	1,564,554.81	253,685.61	135,166.67

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
17900 Lake Superior Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	425,699.00	0.00	425,699.00	0.00	0.00
Support Serv - Pupil	32,917.00	0.00	32,917.00	0.00	0.00
Support Serv - Instructional	30,468.00	0.00	30,468.00	0.00	0.00
Support Serv - Board of Ed	24,134.00	0.00	24,134.00	0.00	0.00
Support Serv - Executive Adm	138,234.00	0.00	138,234.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	158,872.00	0.00	158,872.00	0.00	0.00
Support Serv - Business	8,190.00	3,688.00	3,984.00	518.00	518.00
Operations and Maintenance	134,890.00	3,043.00	14,597.00	117,250.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,159.00	0.00	7,159.00	0.00	0.00
Support Serv - Staff & Personnel	1,610.00	0.00	0.00	1,610.00	1,610.00
Support Serv - Technology	3,780.00	0.00	0.00	3,780.00	3,780.00
Support Serv - Pupil Accounting	0.00	0.00	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	59,165.00	0.00	59,165.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	27,880.00	27,880.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	52,930.00	52,930.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	33,792.00	33,792.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,139,720.00	121,333.00	895,229.00	123,158.00	5,908.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	8,122,016.52	0.00	8,122,016.52	0.00	0.00
Support Serv - Pupil	750,549.36	0.00	750,549.36	0.00	0.00
Support Serv - Instructional	1,033,070.63	0.00	1,033,070.63	0.00	0.00
Support Serv - Board of Ed	297,366.55	0.00	297,366.55	0.00	0.00
Support Serv - Executive Adm	295,208.57	0.00	295,208.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	317,805.11	0.00	317,805.11	0.00	0.00
Support Serv - Business	671,469.09	33,404.64	0.00	638,064.45	638,064.45
Operations and Maintenance	1,489,087.54	0.00	69,638.00	1,419,449.54	0.00
Pupil Transportation	623,112.92	0.00	623,112.92	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	75,985.77	0.00	0.00	75,985.77	75,985.77
Support Serv - Technology	270,296.21	0.00	0.00	270,296.21	270,296.21
Support Serv - Pupil Accounting	17,403.00	0.00	17,403.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,631.46	0.00	131,631.46	0.00	0.00
Community Services	5,743.64	0.00	5,743.64	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	541,096.95	324,705.75	216,391.20	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 **	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
	14,641,843.32	358,110.39	11,879,936.96	2,403,795.97	984,346.43

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
17902 Ojibwe Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,071,744.27	0.00	1,071,744.27	0.00	0.00
Support Serv - Pupil	137,049.28	0.00	137,049.28	0.00	0.00
Support Serv - Instructional	89,797.15	8,390.52	81,406.63	0.00	0.00
Support Serv - Board of Ed	36,770.89	0.00	36,770.89	0.00	0.00
Support Serv - Executive Adm	48,489.98	0.00	48,489.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	193,505.62	1,717.65	191,787.97	0.00	0.00
Support Serv - Business	56,895.54	0.00	300.00	56,595.54	56,595.54
Operations and Maintenance	280,160.05	25,057.98	12,142.90	242,959.17	0.00
Pupil Transportation	535,107.02	404,066.00	131,041.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,665.00	0.00	5,665.00	0.00	0.00
Support Serv - Staff & Personnel	65,517.66	0.00	0.00	65,517.66	65,517.66
Support Serv - Technology	82,718.05	3,134.65	3,582.08	76,001.32	76,001.32
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	25,644.93	0.00	25,644.93	0.00	0.00
Community Services	17,678.51	0.00	17,678.51	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	182,366.87	73,490.01	108,876.86	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 *	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
	2,830,110.82	515,856.81	1,873,180.32	441,073.69	198,114.52

Michigan Department of Education
Costs for the Development of 2025-2026 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	883,382.59	0.00	883,382.59	0.00	0.00
Support Serv - Pupil	64,169.69	0.00	64,169.69	0.00	0.00
Support Serv - Instructional	13,610.33	0.00	13,610.33	0.00	0.00
Support Serv - Board of Ed	34,915.40	0.00	34,915.40	0.00	0.00
Support Serv - Executive Adm	20,999.00	0.00	20,999.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	16,378.70	0.00	16,378.70	0.00	0.00
Support Serv - Business	9,999.00	0.00	0.00	9,999.00	9,999.00
Operations and Maintenance	27,069.92	0.00	0.00	27,069.92	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	40,032.00	0.00	0.00	40,032.00	40,032.00
Support Serv - Pupil Accounting	0.00	0.00	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	11,600.79	0.00	11,600.79	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 **	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
	1,122,157.42	0.00	1,045,056.50	77,100.92	50,031.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,534,907.35	31,521.32	1,503,386.03	0.00	0.00
Support Serv - Pupil	631,480.15	2,496.96	628,983.19	0.00	0.00
Support Serv - Instructional	2,118,851.72	2,604.92	2,116,246.80	0.00	0.00
Support Serv - Board of Ed	53,762.67	0.00	53,762.67	0.00	0.00
Support Serv - Executive Adm	393,617.70	1,362.82	392,254.88	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	561,210.73	2,012.77	18,397.36	540,800.60	540,800.60
Operations and Maintenance	264,112.84	16,949.17	5,944.43	241,219.24	0.00
Pupil Transportation	288,427.97	0.00	288,427.97	0.00	0.00
Support Serv - Planning & Research	73,724.50	0.00	73,724.50	0.00	0.00
Support Serv - Communication	89,525.23	749.99	88,775.24	0.00	0.00
Support Serv - Staff & Personnel	44,258.32	0.00	10,930.65	33,327.67	33,327.67
Support Serv - Technology	1,980,526.29	144,467.30	0.00	1,836,058.99	1,836,058.99
Support Serv - Pupil Accounting	316,385.27	1,336.00	315,049.27	0.00	0.00
Support Serv - Central - Other	159,382.95	0.00	159,382.95	0.00	0.00
Support Serv - Other	2,600.00	0.00	2,600.00	0.00	0.00
Community Services	434,374.20	0.00	434,374.20	0.00	0.00
Payments to Government Agencies	3,679,918.39	3,679,918.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,954,521.13	132,167.32	3,822,353.81	0.00	0.00
Support Serv - Pupil	6,215,114.07	16,046.84	6,199,067.23	0.00	0.00
Support Serv - Instructional	726,735.78	2,388.85	724,346.93	0.00	0.00
Support Serv - Board of Ed	4,367.80	0.00	4,367.80	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	2,458.71	0.00	2,458.71	0.00	0.00
Support Serv - School Adm	379,568.23	2,087.70	377,480.53	0.00	0.00
Support Serv - Business	93,782.54	7,200.10	0.00	86,582.44	86,582.44
Operations and Maintenance	395,778.34	1,101.80	8,985.52	385,691.02	0.00
Pupil Transportation	1,359,174.43	0.00	1,359,174.43	0.00	0.00
Support Serv - Planning & Research	94,809.47	0.00	94,809.47	0.00	0.00
Support Serv - Communication	50,317.65	0.00	50,317.65	0.00	0.00
Support Serv - Staff & Personnel	22,218.50	18,333.23	2,542.19	1,343.08	1,343.08
Support Serv - Technology	34,445.43	30,899.96	0.00	3,545.47	3,545.47
Support Serv - Pupil Accounting	7,148.98	0.00	7,148.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,998.48	22,769.27	84,229.21	0.00	0.00
Community Services	12,565.47	0.00	12,565.47	0.00	0.00
Payments to Government Agencies	3,164,830.46	3,164,830.46	0.00	0.00	0.00
Facilities Acquisition	12,221.56	12,221.56	0.00	0.00	0.00
Debt Service Funds					
All Costs **	38.00	38.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,891,683.22	3,891,683.22	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
	33,155,844.53	11,185,187.95	18,842,088.07	3,128,568.51	2,501,658.25

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
18010 Clare Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,454,604.55	25,907.21	13,428,697.34	0.00	0.00
Support Serv - Pupil	963,044.44	0.00	963,044.44	0.00	0.00
Support Serv - Instructional	500,185.98	0.00	500,185.98	0.00	0.00
Support Serv - Board of Ed	63,585.43	0.00	63,585.43	0.00	0.00
Support Serv - Executive Adm	337,795.12	0.00	337,795.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,226,262.34	0.00	1,226,262.34	0.00	0.00
Support Serv - Business	481,102.87	64,216.03	0.00	416,886.84	416,886.84
Operations and Maintenance	2,226,896.78	312,051.84	122,677.59	1,792,167.35	0.00
Pupil Transportation	463,162.57	0.00	463,162.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,374.35	0.00	7,374.35	0.00	0.00
Support Serv - Staff & Personnel	16,306.16	0.00	4,185.80	12,120.36	12,120.36
Support Serv - Technology	969,175.43	63,307.16	209,172.29	696,695.98	696,695.98
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	472,299.60	0.00	472,299.60	0.00	0.00
Community Services	20,227.87	0.00	20,227.87	0.00	0.00
Payments to Government Agencies	38,306.02	38,306.02	0.00	0.00	0.00
Facilities Acquisition	125,394.51	125,394.51	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,518,867.55	588,260.70	930,606.85	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 **	786,033.76	786,033.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	218,981.39	218,981.39	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
	23,889,606.72	2,222,458.62	18,749,277.57	2,917,870.53	1,125,703.18

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
18020 Farwell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,089,744.17	29,009.65	9,060,734.52	0.00	0.00
Support Serv - Pupil	505,887.81	0.00	505,887.81	0.00	0.00
Support Serv - Instructional	433,603.11	0.00	433,603.11	0.00	0.00
Support Serv - Board of Ed	39,540.62	0.00	39,540.62	0.00	0.00
Support Serv - Executive Adm	331,213.48	0.00	331,213.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	923,321.41	0.00	923,321.41	0.00	0.00
Support Serv - Business	401,406.55	62,556.46	3,295.69	335,554.40	335,554.40
Operations and Maintenance	2,086,145.99	94,629.46	746,338.29	1,245,178.24	0.00
Pupil Transportation	1,087,180.34	56,124.40	1,031,055.94	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	3,059.49	0.00	1,615.70	1,443.79	1,443.79
Support Serv - Technology	510,470.86	102,294.52	5,953.55	402,222.79	402,222.79
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	296,998.39	0.00	296,998.39	0.00	0.00
Community Services	27,109.96	0.00	27,109.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	49,466.66	49,466.66	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,262.86	0.00	10,057.60	205.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,094,486.83	438,487.34	655,999.49	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 **	1,398,063.61	1,398,063.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	90,112.03	90,112.03	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
	18,378,074.17	2,320,744.13	14,072,725.56	1,984,604.48	739,220.98

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
18060 Harrison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,260,451.47	24,264.32	11,236,187.15	0.00	0.00
Support Serv - Pupil	1,166,677.21	0.00	1,166,677.21	0.00	0.00
Support Serv - Instructional	844,955.96	0.00	844,955.96	0.00	0.00
Support Serv - Board of Ed	68,455.91	0.00	68,455.91	0.00	0.00
Support Serv - Executive Adm	333,667.78	0.00	333,667.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,002,908.07	0.00	1,002,908.07	0.00	0.00
Support Serv - Business	409,445.83	48,205.79	6,366.31	354,873.73	354,873.73
Operations and Maintenance	1,717,197.93	29,091.60	104,166.23	1,583,940.10	0.00
Pupil Transportation	1,023,885.51	0.00	1,023,885.51	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	19,089.76	0.00	19,089.76	0.00	0.00
Support Serv - Technology	508,955.00	30,892.64	8,903.96	469,158.40	469,158.40
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	335,053.23	4,938.00	330,115.23	0.00	0.00
Community Services	35,983.87	0.00	35,983.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	986,824.29	0.00	986,824.29	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,986,143.52	823,142.01	1,163,001.51	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 **	1,824,290.04	1,824,290.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	147,319.64	147,319.64	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
	23,671,305.02	2,932,144.04	18,331,188.75	2,407,972.23	824,032.13

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
19000 Clinton County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	692,357.44	0.00	692,357.44	0.00	0.00
Support Serv - Pupil	1,113,020.72	0.00	1,113,020.72	0.00	0.00
Support Serv - Instructional	1,529,856.17	0.00	1,529,856.17	0.00	0.00
Support Serv - Board of Ed	21,374.32	0.00	21,374.32	0.00	0.00
Support Serv - Executive Adm	580,617.83	0.00	580,617.83	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	249,475.19	50.14	7,398.89	242,026.16	242,026.16
Operations and Maintenance	68,407.09	9,071.00	14,646.62	44,689.47	0.00
Pupil Transportation	9,100.00	0.00	9,100.00	0.00	0.00
Support Serv - Planning & Research	36,035.32	0.00	36,035.32	0.00	0.00
Support Serv - Communication	3,828.75	0.00	3,828.75	0.00	0.00
Support Serv - Staff & Personnel	38,880.00	0.00	3,679.62	35,200.38	35,200.38
Support Serv - Technology	514,299.45	0.00	43,215.41	471,084.04	471,084.04
Support Serv - Pupil Accounting	19,298.00	0.00	19,298.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	195,072.74	0.00	195,072.74	0.00	0.00
Community Services	251,333.85	0.00	251,333.85	0.00	0.00
Payments to Government Agencies	51,302,013.82	51,302,013.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,319,014.74	0.00	4,319,014.74	0.00	0.00
Support Serv - Pupil	6,393,476.17	0.00	6,393,476.17	0.00	0.00
Support Serv - Instructional	6,125,006.19	33,580.22	6,091,425.97	0.00	0.00
Support Serv - Board of Ed	48,832.86	0.00	48,832.86	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,355.23	0.00	183,355.23	0.00	0.00
Support Serv - Business	517,738.99	1,596.57	49,384.19	466,758.23	466,758.23
Operations and Maintenance	787,467.07	81,639.00	96,262.17	609,565.90	0.00
Pupil Transportation	1,436,632.92	0.00	1,436,632.92	0.00	0.00
Support Serv - Planning & Research	1,367,162.88	0.00	1,367,162.88	0.00	0.00
Support Serv - Communication	43,134.54	0.00	43,134.54	0.00	0.00
Support Serv - Staff & Personnel	206,028.86	0.00	4,991.54	201,037.32	201,037.32
Support Serv - Technology	4,381,785.70	0.00	3,976,565.42	405,220.28	405,220.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	319,850.40	0.00	319,850.40	0.00	0.00
Support Serv - Other	16,214.84	13,219.90	2,994.94	0.00	0.00
Community Services	103,304.19	0.00	103,304.19	0.00	0.00
Payments to Government Agencies	9,611,540.77	9,561,534.51	50,006.26	0.00	0.00
Facilities Acquisition	3,521,417.68	3,521,417.68	0.00	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	173,868.00	173,868.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	96,180,802.72	64,697,990.84	29,007,230.10	2,475,581.78	1,821,326.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
19010 DeWitt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,692,000.30	86,081.78	26,605,918.52	0.00	0.00
Support Serv - Pupil	1,612,529.12	0.00	1,612,529.12	0.00	0.00
Support Serv - Instructional	912,077.57	0.00	912,077.57	0.00	0.00
Support Serv - Board of Ed	117,060.87	0.00	117,060.87	0.00	0.00
Support Serv - Executive Adm	496,466.32	0.00	496,466.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,679,451.20	0.00	2,679,451.20	0.00	0.00
Support Serv - Business	713,200.83	25,036.04	0.00	688,164.79	688,164.79
Operations and Maintenance	3,531,570.35	620,898.63	31,520.22	2,879,151.50	0.00
Pupil Transportation	1,173,149.07	37,618.00	1,135,531.07	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	245,797.44	0.00	0.00	245,797.44	245,797.44
Support Serv - Technology	698,926.56	89,165.37	0.00	609,761.19	609,761.19
Support Serv - Pupil Accounting	4,808.00	0.00	4,808.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	867,658.48	0.00	867,658.48	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	2,316,470.78	798,271.73	1,518,199.05	0.00	0.00
Community Services	878,108.71	7,906.44	870,202.27	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 **	7,557,623.78	7,557,623.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,588,093.42	12,588,093.42	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
	63,084,992.80	21,810,695.19	36,851,422.69	4,422,874.92	1,543,723.42

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
19070 Fowler Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,984,103.71	25,106.05	3,958,997.66	0.00	0.00
Support Serv - Pupil	72,423.94	0.00	72,423.94	0.00	0.00
Support Serv - Instructional	47,294.17	104.30	47,189.87	0.00	0.00
Support Serv - Board of Ed	60,470.45	0.00	60,470.45	0.00	0.00
Support Serv - Executive Adm	381,275.56	0.00	381,275.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	417,406.46	1,470.00	415,936.46	0.00	0.00
Support Serv - Business	66,566.65	17,372.36	3,508.00	45,686.29	45,686.29
Operations and Maintenance	643,453.20	127,857.76	6,752.00	508,843.44	0.00
Pupil Transportation	202,977.54	0.00	202,977.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,587.00	0.00	1,587.00	0.00	0.00
Support Serv - Staff & Personnel	6,093.10	0.00	6,093.10	0.00	0.00
Support Serv - Technology	9,600.00	0.00	0.00	9,600.00	9,600.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,944.73	17,539.11	264,405.62	0.00	0.00
Community Services	38,021.62	3,211.17	34,810.45	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	465,206.85	140,243.44	324,963.41	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 **	886,922.15	886,922.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,277,205.06	3,277,205.06	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
	10,842,552.19	4,497,031.40	5,781,391.06	564,129.73	55,286.29

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
19100 Bath Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,210,419.28	12,461.53	8,197,957.75	0.00	0.00
Support Serv - Pupil	423,429.62	0.00	423,429.62	0.00	0.00
Support Serv - Instructional	383,058.59	0.00	383,058.59	0.00	0.00
Support Serv - Board of Ed	64,136.15	0.00	64,136.15	0.00	0.00
Support Serv - Executive Adm	409,596.24	0.00	409,596.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,161,334.78	1,380.95	1,159,953.83	0.00	0.00
Support Serv - Business	291,055.22	74,451.33	0.00	216,603.89	216,603.89
Operations and Maintenance	1,370,628.81	11,506.58	0.00	1,359,122.23	0.00
Pupil Transportation	543,312.70	0.00	543,312.70	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	8,050.36	0.00	0.00	8,050.36	8,050.36
Support Serv - Technology	460,576.33	0.00	119,167.65	341,408.68	341,408.68
Support Serv - Pupil Accounting	2,122.77	0.00	2,122.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439,445.64	22,480.18	416,965.46	0.00	0.00
Community Services	62,361.85	2,250.72	60,111.13	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	667,844.50	338,850.65	328,993.85	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 **	2,931,817.41	2,931,817.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	754,008.89	754,008.89	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
	18,183,199.14	4,149,208.24	12,108,805.74	1,925,185.16	566,062.93

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
19120 Ovid-Elsie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,613,319.12	8,725.00	10,604,594.12	0.00	0.00
Support Serv - Pupil	1,009,022.05	0.00	1,009,022.05	0.00	0.00
Support Serv - Instructional	1,523,783.62	88,070.54	1,435,713.08	0.00	0.00
Support Serv - Board of Ed	98,380.74	0.00	98,380.74	0.00	0.00
Support Serv - Executive Adm	179,204.14	0.00	179,204.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,192,995.19	0.00	1,192,995.19	0.00	0.00
Support Serv - Business	271,523.52	8,554.54	0.00	262,968.98	262,968.98
Operations and Maintenance	2,188,790.90	38,739.51	0.00	2,150,051.39	0.00
Pupil Transportation	1,123,205.61	28,340.00	1,094,865.61	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	27,030.70	0.00	0.00	27,030.70	27,030.70
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	2,023.00	0.00	2,023.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	577,469.40	0.00	577,469.40	0.00	0.00
Community Services	6,380.68	0.00	6,380.68	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	1,422,173.47	530,703.48	891,469.99	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 **	4,039,567.08	4,039,567.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	50,500.00	0.00	50,500.00	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
	24,325,369.22	4,742,700.15	17,142,618.00	2,440,051.07	289,999.68

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
19125 Pewamo-Westphalia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,940,630.61	2,545.74	5,938,084.87	0.00	0.00
Support Serv - Pupil	398,042.18	0.00	398,042.18	0.00	0.00
Support Serv - Instructional	401,280.64	431.06	400,849.58	0.00	0.00
Support Serv - Board of Ed	51,178.87	0.00	51,178.87	0.00	0.00
Support Serv - Executive Adm	319,273.97	0.00	319,273.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	495,895.08	0.00	495,895.08	0.00	0.00
Support Serv - Business	192,151.20	16,722.26	4,172.63	171,256.31	171,256.31
Operations and Maintenance	916,007.78	21,275.43	6,196.00	888,536.35	0.00
Pupil Transportation	773,589.37	295,194.00	478,395.37	0.00	0.00
Support Serv - Planning & Research	3,825.00	0.00	3,825.00	0.00	0.00
Support Serv - Communication	38,297.07	30,758.25	7,538.82	0.00	0.00
Support Serv - Staff & Personnel	14,489.42	0.00	0.00	14,489.42	14,489.42
Support Serv - Technology	226,965.80	0.00	0.00	226,965.80	226,965.80
Support Serv - Pupil Accounting	24,483.98	0.00	24,483.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	366,301.01	0.00	366,301.01	0.00	0.00
Community Services	16,579.87	0.00	16,579.87	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	47,067.32	0.00	47,067.32	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	957,139.92	342,496.37	614,643.55	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 **	4,349,196.02	4,349,196.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,895,730.02	5,895,730.02	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
	21,428,125.13	10,954,349.15	9,172,528.10	1,301,247.88	412,711.53

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
19140 St. Johns Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,030,662.85	528,996.82	20,501,666.03	0.00	0.00
Support Serv - Pupil	1,423,472.46	0.00	1,423,472.46	0.00	0.00
Support Serv - Instructional	1,707,287.52	0.00	1,707,287.52	0.00	0.00
Support Serv - Board of Ed	109,389.75	0.00	109,389.75	0.00	0.00
Support Serv - Executive Adm	389,287.27	0.00	389,287.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,884,076.25	0.00	1,884,076.25	0.00	0.00
Support Serv - Business	723,527.06	52,964.96	20,062.00	650,500.10	650,500.10
Operations and Maintenance	4,079,796.61	491,056.78	145,809.82	3,442,930.01	0.00
Pupil Transportation	1,600,704.13	60,517.05	1,540,187.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	65,013.23	0.00	65,013.23	0.00	0.00
Support Serv - Staff & Personnel	53,876.11	0.00	6,572.44	47,303.67	47,303.67
Support Serv - Technology	738,768.99	81,328.21	17,059.00	640,381.78	640,381.78
Support Serv - Pupil Accounting	87,642.50	0.00	87,642.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	854,880.10	60,441.36	794,438.74	0.00	0.00
Community Services	484,946.90	3,250.45	481,696.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	257,933.83	257,933.83	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	7,599.08	0.00	7,432.66	166.42	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	2,435,230.57	1,029,324.22	1,405,906.35	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 **	5,561,476.32	5,561,476.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	557,686.11	557,686.11	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
	44,053,257.64	8,684,976.11	30,586,999.55	4,781,281.98	1,338,185.55

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
19900 Michigan International Prep School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,861,163.00	200,437.00	7,660,726.00	0.00	0.00
Support Serv - Pupil	835,176.00	0.00	835,176.00	0.00	0.00
Support Serv - Instructional	70,844.00	0.00	70,844.00	0.00	0.00
Support Serv - Board of Ed	102,904.00	0.00	102,904.00	0.00	0.00
Support Serv - Executive Adm	2,091,581.00	0.00	2,091,581.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,663,214.00	0.00	1,663,214.00	0.00	0.00
Support Serv - Business	154,115.00	878.00	0.00	153,237.00	153,237.00
Operations and Maintenance	396,361.00	20,081.00	4,500.00	371,780.00	0.00
Pupil Transportation	1,109.00	0.00	1,109.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	243,979.00	0.00	243,979.00	0.00	0.00
Support Serv - Staff & Personnel	1,077.00	0.00	879.00	198.00	198.00
Support Serv - Technology	132,119.00	0.00	0.00	132,119.00	132,119.00
Support Serv - Pupil Accounting	11,338.00	0.00	11,338.00	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	3,817.00	0.00	3,817.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	187,475.00	187,475.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	13,756,272.00	408,871.00	12,690,067.00	657,334.00	285,554.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
20015 Crawford AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,074,341.28	93,964.11	12,980,377.17	0.00	0.00
Support Serv - Pupil	1,100,853.80	0.00	1,100,853.80	0.00	0.00
Support Serv - Instructional	327,191.16	0.00	327,191.16	0.00	0.00
Support Serv - Board of Ed	347,891.24	0.00	347,891.24	0.00	0.00
Support Serv - Executive Adm	312,069.38	0.00	312,069.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,580,799.06	4,615.98	1,576,183.08	0.00	0.00
Support Serv - Business	418,837.06	8,069.81	0.00	410,767.25	410,767.25
Operations and Maintenance	2,184,372.28	415,799.09	27,249.29	1,741,323.90	0.00
Pupil Transportation	1,252,044.83	454,870.45	797,174.38	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	61,655.05	2,206.67	29,871.17	29,577.21	29,577.21
Support Serv - Technology	469,899.87	40,684.34	136,722.29	292,493.24	292,493.24
Support Serv - Pupil Accounting	19,510.10	0.00	19,510.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	658,248.38	34,910.63	623,337.75	0.00	0.00
Community Services	14,863.99	0.00	14,863.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,552,369.69	1,552,369.69	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	1,844,045.31	880,214.21	963,831.10	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 **	2,536,470.95	2,536,470.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,037,621.13	9,037,621.13	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
	36,793,084.56	15,061,797.06	19,257,125.90	2,474,161.60	732,837.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
21000 Delta-Schoolcraft ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	137,543.15	0.00	137,543.15	0.00	0.00
Support Serv - Pupil	1,379,437.38	0.00	1,379,437.38	0.00	0.00
Support Serv - Instructional	917,812.85	0.00	917,812.85	0.00	0.00
Support Serv - Board of Ed	24,920.61	0.00	24,920.61	0.00	0.00
Support Serv - Executive Adm	392,082.62	0.00	392,082.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,596.00	0.00	9,596.00	0.00	0.00
Support Serv - Business	212,322.82	0.00	10,545.88	201,776.94	201,776.94
Operations and Maintenance	116,396.67	0.00	8,315.00	108,081.67	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	5,282.09	0.00	5,282.09	0.00	0.00
Support Serv - Communication	1,563.56	0.00	1,563.56	0.00	0.00
Support Serv - Staff & Personnel	17,283.61	0.00	1,171.33	16,112.28	16,112.28
Support Serv - Technology	340,262.32	0.00	17,660.00	322,602.32	322,602.32
Support Serv - Pupil Accounting	12,360.00	0.00	12,360.00	0.00	0.00
Support Serv - Central - Other	26,915.31	0.00	26,915.31	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	285,462.52	0.00	285,462.52	0.00	0.00
Payments to Government Agencies	1,957,811.53	1,957,811.53	0.00	0.00	0.00
Facilities Acquisition	157,205.43	157,205.43	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,519,990.59	99,518.82	4,420,471.77	0.00	0.00
Support Serv - Pupil	4,373,453.53	0.00	4,373,453.53	0.00	0.00
Support Serv - Instructional	1,004,070.29	0.00	1,004,070.29	0.00	0.00
Support Serv - Board of Ed	10,971.00	0.00	10,971.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	220,822.54	0.00	220,822.54	0.00	0.00
Support Serv - Business	80,905.39	818.73	0.00	80,086.66	80,086.66
Operations and Maintenance	604,635.43	0.00	1,000.00	603,635.43	0.00
Pupil Transportation	550,350.58	0.00	550,350.58	0.00	0.00
Support Serv - Planning & Research	133,697.00	0.00	133,697.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	53,382.21	0.00	1,000.00	52,382.21	52,382.21
Support Serv - Technology	307,765.15	0.00	0.00	307,765.15	307,765.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	47,162.93	0.00	47,162.93	0.00	0.00
Support Serv - Other	114,434.15	0.00	114,434.15	0.00	0.00
Community Services	48,781.91	0.00	48,781.91	0.00	0.00
Payments to Government Agencies	426,054.64	426,054.64	0.00	0.00	0.00
Facilities Acquisition	74,281.00	74,281.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	474,257.08	474,257.08	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
	19,039,273.89	3,189,947.23	14,156,884.00	1,692,442.66	980,725.56

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
21010 Escanaba Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,448,621.26	0.00	17,448,621.26	0.00	0.00
Support Serv - Pupil	2,169,647.30	0.00	2,169,647.30	0.00	0.00
Support Serv - Instructional	934,732.10	101,091.90	833,640.20	0.00	0.00
Support Serv - Board of Ed	107,033.26	0.00	107,033.26	0.00	0.00
Support Serv - Executive Adm	373,642.72	0.00	373,642.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,522,192.15	0.00	1,522,192.15	0.00	0.00
Support Serv - Business	556,019.11	128,388.86	0.00	427,630.25	427,630.25
Operations and Maintenance	2,405,859.33	398,317.33	217,102.46	1,790,439.54	0.00
Pupil Transportation	1,570,692.90	127,200.00	1,443,492.90	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	14,417.01	0.00	7,325.91	7,091.10	7,091.10
Support Serv - Technology	240,589.37	56,025.24	0.00	184,564.13	184,564.13
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	587,638.50	0.00	587,638.50	0.00	0.00
Community Services	86,803.64	0.00	86,803.64	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	6,314.17	0.00	6,314.17	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,042,041.28	1,020,605.97	1,021,435.31	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 **	2,483,864.33	2,483,864.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,660,482.68	1,660,482.68	0.00	0.00	0.00
Trust Funds					
All Costs *	332,239.40	0.00	332,239.40	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,542,830.51	5,975,976.31	26,157,129.18	2,409,725.02	619,285.48

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
21025 Gladstone Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,042,257.27	0.00	12,042,257.27	0.00	0.00
Support Serv - Pupil	618,737.12	0.00	618,737.12	0.00	0.00
Support Serv - Instructional	406,861.40	0.00	406,861.40	0.00	0.00
Support Serv - Board of Ed	51,558.30	0.00	51,558.30	0.00	0.00
Support Serv - Executive Adm	362,791.79	0.00	362,791.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,467,318.65	0.00	1,467,318.65	0.00	0.00
Support Serv - Business	326,846.28	32,597.92	19,104.17	275,144.19	275,144.19
Operations and Maintenance	1,636,374.57	135,533.69	442,863.11	1,057,977.77	0.00
Pupil Transportation	1,172,325.72	259,720.31	912,605.41	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	8,930.75	0.00	8,930.75	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	345,837.78	0.00	345,837.78	0.00	0.00
Community Services	11,002.63	0.00	11,002.63	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	1,394,487.17	564,057.91	830,429.26	0.00	0.00
Community Services	144,258.99	3,122.14	141,136.85	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 **	1,562,030.06	1,562,030.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	30,825.49	0.00	30,825.49	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,582,443.97	2,557,062.03	17,692,259.98	1,333,121.96	275,144.19

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
21060 Rapid River Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,223,385.26	0.00	2,223,385.26	0.00	0.00
Support Serv - Pupil	75,313.75	0.00	75,313.75	0.00	0.00
Support Serv - Instructional	27,936.67	0.00	27,936.67	0.00	0.00
Support Serv - Board of Ed	27,027.51	0.00	27,027.51	0.00	0.00
Support Serv - Executive Adm	110,189.14	0.00	110,189.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	233,616.24	0.00	233,616.24	0.00	0.00
Support Serv - Business	199,984.42	16,889.32	16,396.45	166,698.65	166,698.65
Operations and Maintenance	345,220.57	0.00	115,173.87	230,046.70	0.00
Pupil Transportation	272,014.78	0.00	272,014.78	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	9,755.82	0.00	9,755.82	0.00	0.00
Support Serv - Technology	42,158.53	0.00	0.00	42,158.53	42,158.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	114,798.91	0.00	114,798.91	0.00	0.00
Support Serv - Other	120,695.86	0.00	120,695.86	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	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	359,376.48	86,693.56	272,682.92	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 **	974,911.07	974,911.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,618,039.66	1,618,039.66	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
	6,755,074.67	2,696,533.61	3,619,637.18	438,903.88	208,857.18

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,661,763.26	283.64	1,661,479.62	0.00	0.00
Support Serv - Pupil	61,312.27	0.00	61,312.27	0.00	0.00
Support Serv - Instructional	14,249.24	0.00	14,249.24	0.00	0.00
Support Serv - Board of Ed	18,559.69	0.00	18,559.69	0.00	0.00
Support Serv - Executive Adm	241,402.47	0.00	241,402.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	94,764.38	0.00	94,764.38	0.00	0.00
Support Serv - Business	74,961.36	4,488.00	0.00	70,473.36	70,473.36
Operations and Maintenance	391,590.62	0.00	11,280.16	380,310.46	0.00
Pupil Transportation	357,493.98	88,189.50	269,304.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,664.64	0.00	5,664.64	0.00	0.00
Support Serv - Staff & Personnel	17,906.36	0.00	0.00	17,906.36	17,906.36
Support Serv - Technology	63,776.61	0.00	0.00	63,776.61	63,776.61
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	20,060.82	0.00	20,060.82	0.00	0.00
Community Services	17,011.93	0.00	17,011.93	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	412,297.89	115,701.88	296,596.01	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	554,011.98	554,011.98	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
	4,006,827.50	762,675.00	2,711,685.71	532,466.79	152,156.33

Michigan Department of Education
Costs for the Development of 2025-2026 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	6,273,828.98	0.00	6,273,828.98	0.00	0.00
Support Serv - Pupil	421,422.96	0.00	421,422.96	0.00	0.00
Support Serv - Instructional	20,254.25	0.00	20,254.25	0.00	0.00
Support Serv - Board of Ed	75,888.15	0.00	75,888.15	0.00	0.00
Support Serv - Executive Adm	222,391.39	0.00	222,391.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	437,905.70	0.00	437,905.70	0.00	0.00
Support Serv - Business	173,797.64	0.00	26,920.56	146,877.08	146,877.08
Operations and Maintenance	842,299.66	0.00	53,533.42	788,766.24	0.00
Pupil Transportation	796,882.17	133,826.93	663,055.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	114,978.65	0.00	0.00	114,978.65	114,978.65
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	174,590.59	0.00	174,590.59	0.00	0.00
Community Services	489.06	0.00	489.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	287,140.92	287,140.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	683,293.02	365,855.50	317,437.52	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 **	288,125.00	288,125.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,813,288.14	1,074,948.35	8,687,717.82	1,050,621.97	261,855.73

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
21135 Mid Peninsula School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,747,401.34	1,177.01	1,746,224.33	0.00	0.00
Support Serv - Pupil	23,278.08	0.00	23,278.08	0.00	0.00
Support Serv - Instructional	5,751.99	0.00	5,751.99	0.00	0.00
Support Serv - Board of Ed	31,691.62	0.00	31,691.62	0.00	0.00
Support Serv - Executive Adm	170,826.31	0.00	170,826.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	97,705.30	0.00	97,705.30	0.00	0.00
Support Serv - Business	163,574.33	37,425.00	9,724.00	116,425.33	116,425.33
Operations and Maintenance	241,659.92	0.00	21,768.83	219,891.09	0.00
Pupil Transportation	317,134.27	18,260.00	298,874.27	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	113,272.03	0.00	113,272.03	0.00	0.00
Community Services	65,275.78	2,178.07	63,097.71	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	337,639.17	135,243.07	202,396.10	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 *	20,600.00	0.00	20,600.00	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
	3,335,810.14	194,283.15	2,805,210.57	336,316.42	116,425.33

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
22000 Dickinson-Iron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	137,517.97	224.59	137,293.38	0.00	0.00
Support Serv - Pupil	1,359,148.09	25,953.42	1,333,194.67	0.00	0.00
Support Serv - Instructional	1,010,142.16	75.92	1,010,066.24	0.00	0.00
Support Serv - Board of Ed	42,214.00	0.00	42,214.00	0.00	0.00
Support Serv - Executive Adm	387,237.21	2,601.56	384,635.65	0.00	0.00
Support Serv - Grant Writer	171,610.81	0.00	171,610.81	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	681,854.32	16,216.55	19,210.50	646,427.27	646,427.27
Operations and Maintenance	199,151.26	18,102.84	17,449.43	163,598.99	0.00
Pupil Transportation	29,936.38	0.00	29,936.38	0.00	0.00
Support Serv - Planning & Research	87,024.39	0.00	87,024.39	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,137.17	0.00	4,137.17	0.00	0.00
Support Serv - Technology	439,168.04	16,516.26	0.00	422,651.78	422,651.78
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	0.00	0.00	0.00	0.00	0.00
Community Services	210,922.53	0.00	210,922.53	0.00	0.00
Payments to Government Agencies	425,459.75	425,459.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,303,340.09	201,564.61	5,101,775.48	0.00	0.00
Support Serv - Pupil	2,856,796.62	0.00	2,856,796.62	0.00	0.00
Support Serv - Instructional	1,223,545.71	22,043.11	1,201,502.60	0.00	0.00
Support Serv - Board of Ed	29,833.36	0.00	29,833.36	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	316,175.57	4,089.01	312,086.56	0.00	0.00
Support Serv - Business	198,253.49	10,751.65	171,872.00	15,629.84	15,629.84
Operations and Maintenance	443,383.16	21,328.53	0.00	422,054.63	0.00
Pupil Transportation	1,014,326.74	0.00	1,014,326.74	0.00	0.00
Support Serv - Planning & Research	4,665.15	0.00	4,665.15	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	721,856.17	2,460.55	0.00	719,395.62	719,395.62
Support Serv - Technology	229,778.89	33,395.95	0.00	196,382.94	196,382.94
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	162,419.10	99,771.07	62,648.03	0.00	0.00
Community Services	367,483.55	1,593.83	365,889.72	0.00	0.00
Payments to Government Agencies	1,241,640.41	1,241,640.41	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	184,266.69	184,266.69	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	25,201.64	25,201.64	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,508,490.42	2,353,257.94	14,569,091.41	2,586,141.07	2,000,487.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
22010 Iron Mountain Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,770,980.45	0.00	4,770,980.45	0.00	0.00
Support Serv - Pupil	465,668.46	0.00	465,668.46	0.00	0.00
Support Serv - Instructional	414,460.14	1,356.96	413,103.18	0.00	0.00
Support Serv - Board of Ed	53,069.05	0.00	53,069.05	0.00	0.00
Support Serv - Executive Adm	373,641.21	0.00	373,641.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	502,135.03	0.00	502,135.03	0.00	0.00
Support Serv - Business	185,250.68	36,194.59	0.00	149,056.09	149,056.09
Operations and Maintenance	998,746.02	12,496.80	76,946.31	909,302.91	0.00
Pupil Transportation	288,574.02	0.00	288,574.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,690.50	0.00	8,690.50	0.00	0.00
Support Serv - Staff & Personnel	4.41	0.00	4.41	0.00	0.00
Support Serv - Technology	309,351.48	27,433.21	0.00	281,918.27	281,918.27
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	306,713.73	0.00	306,713.73	0.00	0.00
Community Services	32,931.78	0.00	32,931.78	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	460,812.78	2,488.84	458,323.94	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	138,970.02	0.00	138,970.02	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	173,654.99	639.98	173,015.01	0.00	0.00
Support Serv - Business	462,345.80	583.79	0.00	461,762.01	461,762.01
Operations and Maintenance	48,982.49	287.95	15,800.31	32,894.23	0.00
Pupil Transportation	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,442.97	0.00	10,442.97	0.00	0.00
Support Serv - Staff & Personnel	754.25	0.00	150.00	604.25	604.25
Support Serv - Technology	105,341.96	2,969.40	86,762.25	15,610.31	15,610.31
Support Serv - Pupil Accounting	36,671.93	0.00	36,671.93	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	494,030.53	179,707.11	314,323.42	0.00	0.00
Community Services	875,664.51	376.46	875,288.05	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 **	882,345.78	882,345.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	903,952.67	903,952.67	0.00	0.00	0.00
Trust Funds					
All Costs *	9,925.00	0.00	9,925.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,315,112.64	2,050,833.54	9,413,131.03	1,851,148.07	908,950.93

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
22025 Norway-Vulcan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,797,735.02	54,097.17	4,743,637.85	0.00	0.00
Support Serv - Pupil	463,836.37	3,462.00	460,374.37	0.00	0.00
Support Serv - Instructional	93,238.08	5,655.00	87,583.08	0.00	0.00
Support Serv - Board of Ed	50,584.94	0.00	50,584.94	0.00	0.00
Support Serv - Executive Adm	338,371.01	0.00	338,371.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	548,342.55	3,178.00	545,164.55	0.00	0.00
Support Serv - Business	180,996.65	19,500.78	0.00	161,495.87	161,495.87
Operations and Maintenance	900,334.11	77,834.87	59,600.17	762,899.07	0.00
Pupil Transportation	278,964.60	0.00	278,964.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,407.20	0.00	18,407.20	0.00	0.00
Support Serv - Staff & Personnel	16,105.71	0.00	0.00	16,105.71	16,105.71
Support Serv - Technology	285,926.57	68,397.51	1,541.24	215,987.82	215,987.82
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	321,340.01	5,308.97	316,031.04	0.00	0.00
Community Services	130,939.70	4,458.82	126,480.88	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	453,869.73	185,248.61	268,621.12	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 **	784,533.99	784,533.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	768.00	768.00	0.00	0.00	0.00
Trust Funds					
All Costs *	38,600.00	0.00	38,600.00	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
	9,702,894.24	1,212,443.72	7,333,962.05	1,156,488.47	393,589.40

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
22030 Breitung Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,064,929.60	141,041.19	14,923,888.41	0.00	0.00
Support Serv - Pupil	1,217,104.81	0.00	1,217,104.81	0.00	0.00
Support Serv - Instructional	270,859.09	0.00	270,859.09	0.00	0.00
Support Serv - Board of Ed	97,112.91	0.00	97,112.91	0.00	0.00
Support Serv - Executive Adm	392,048.10	0.00	392,048.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,418,644.09	8,831.79	1,409,812.30	0.00	0.00
Support Serv - Business	536,744.86	43,121.72	27,156.38	466,466.76	466,466.76
Operations and Maintenance	2,286,055.51	99,363.03	269,219.56	1,917,472.92	0.00
Pupil Transportation	840,152.56	0.00	840,152.56	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	1,093,612.11	2,877.03	65,282.26	1,025,452.82	1,025,452.82
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	883,566.86	27,223.04	856,343.82	0.00	0.00
Community Services	425,136.62	8,935.71	416,200.91	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	2,148,593.80	958,063.05	1,190,530.75	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	687,388.93	687,388.93	0.00	0.00	0.00
Trust Funds					
All Costs *	398,504.00	0.00	398,504.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,760,453.85	1,976,845.49	22,374,215.86	3,409,392.50	1,491,919.58

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
22045 North Dickinson County Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,779,701.97	1,002.58	1,778,699.39	0.00	0.00
Support Serv - Pupil	16,360.08	0.00	16,360.08	0.00	0.00
Support Serv - Instructional	34.68	0.00	34.68	0.00	0.00
Support Serv - Board of Ed	34,614.18	0.00	34,614.18	0.00	0.00
Support Serv - Executive Adm	102,781.63	0.00	102,781.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	230,802.26	0.00	230,802.26	0.00	0.00
Support Serv - Business	140,482.69	5,946.35	0.00	134,536.34	134,536.34
Operations and Maintenance	498,054.69	10,000.00	0.00	488,054.69	0.00
Pupil Transportation	233,777.56	0.00	233,777.56	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	37,537.12	0.00	18,700.00	18,837.12	18,837.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,354.00	0.00	27,354.00	0.00	0.00
Support Serv - Other	176,093.64	0.00	176,093.64	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	32,000.00	32,000.00	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	174,751.93	82,893.16	91,858.77	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 **	105,724.50	105,724.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	195,868.90	195,868.90	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
	3,785,939.83	433,435.49	2,711,076.19	641,428.15	153,373.46

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23000 Eaton RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,247,571.72	1,305.40	4,246,266.32	0.00	0.00
Support Serv - Pupil	1,040,208.28	0.00	1,040,208.28	0.00	0.00
Support Serv - Instructional	5,070,349.87	0.00	5,070,349.87	0.00	0.00
Support Serv - Board of Ed	105,116.87	0.00	105,116.87	0.00	0.00
Support Serv - Executive Adm	427,277.53	0.00	427,277.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	20,527.71	0.00	20,527.71	0.00	0.00
Support Serv - Business	881,734.82	190,249.74	1,509.84	689,975.24	689,975.24
Operations and Maintenance	944,768.62	0.00	100,990.84	843,777.78	0.00
Pupil Transportation	106,530.96	0.00	106,530.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	150,834.18	0.00	150,834.18	0.00	0.00
Support Serv - Staff & Personnel	301,823.20	770.00	6,343.98	294,709.22	294,709.22
Support Serv - Technology	992,975.75	143,619.14	138.09	849,218.52	849,218.52
Support Serv - Pupil Accounting	50,936.03	0.00	50,936.03	0.00	0.00
Support Serv - Central - Other	97,553.06	0.00	97,553.06	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	376,051.85	0.00	376,051.85	0.00	0.00
Payments to Government Agencies	2,203,158.43	2,203,158.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,547,049.19	111,184.31	6,435,864.88	0.00	0.00
Support Serv - Pupil	12,662,065.16	37,155.24	12,624,909.92	0.00	0.00
Support Serv - Instructional	1,485,104.49	7,485.71	1,477,618.78	0.00	0.00
Support Serv - Board of Ed	138,298.22	0.00	138,298.22	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	741,120.10	0.00	741,120.10	0.00	0.00
Support Serv - Business	56,273.59	6,350.00	0.00	49,923.59	49,923.59
Operations and Maintenance	514,283.06	453,183.00	0.00	61,100.06	0.00
Pupil Transportation	3,328,384.83	0.00	3,328,384.83	0.00	0.00
Support Serv - Planning & Research	54,976.12	0.00	54,976.12	0.00	0.00
Support Serv - Communication	37,154.40	0.00	37,154.40	0.00	0.00
Support Serv - Staff & Personnel	20,266.00	0.00	3,096.08	17,169.92	17,169.92
Support Serv - Technology	3,254.16	1,008.43	0.00	2,245.73	2,245.73
Support Serv - Pupil Accounting	56,916.36	0.00	56,916.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,980.35	7,189.01	157,791.34	0.00	0.00
Community Services	60,050.25	4,950.00	55,100.25	0.00	0.00
Payments to Government Agencies	12,388,045.91	12,388,045.91	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	241,225.00	241,225.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	778,407.03	778,407.03	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
	56,295,273.10	16,575,286.35	36,911,866.69	2,808,120.06	1,903,242.22

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23010 Bellevue Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,344,644.23	780.89	4,343,863.34	0.00	0.00
Support Serv - Pupil	289,631.74	0.00	289,631.74	0.00	0.00
Support Serv - Instructional	222,354.22	0.00	222,354.22	0.00	0.00
Support Serv - Board of Ed	89,521.36	0.00	89,521.36	0.00	0.00
Support Serv - Executive Adm	312,613.88	0.00	312,613.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	395,127.11	0.00	395,127.11	0.00	0.00
Support Serv - Business	164,317.93	8,131.36	4,883.83	151,302.74	151,302.74
Operations and Maintenance	1,109,139.76	0.00	62,202.90	1,046,936.86	0.00
Pupil Transportation	483,774.93	79,354.97	404,419.96	0.00	0.00
Support Serv - Planning & Research	646.00	0.00	646.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	326,470.18	93,625.09	94,000.00	138,845.09	138,845.09
Support Serv - Pupil Accounting	2,320.00	0.00	2,320.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,450.42	0.00	167,450.42	0.00	0.00
Community Services	35,852.82	0.00	35,852.82	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	598,886.96	272,505.81	326,381.15	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 **	1,749,712.00	1,749,712.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,292,463.54	2,204,110.12	6,751,268.73	1,337,084.69	290,147.83

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23030 Charlotte Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,236,331.02	10,000.00	17,226,331.02	0.00	0.00
Support Serv - Pupil	2,012,931.53	0.00	2,012,931.53	0.00	0.00
Support Serv - Instructional	960,803.20	0.00	960,803.20	0.00	0.00
Support Serv - Board of Ed	75,257.35	0.00	75,257.35	0.00	0.00
Support Serv - Executive Adm	363,837.01	0.00	363,837.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,207,964.00	0.00	2,207,964.00	0.00	0.00
Support Serv - Business	588,943.22	40,578.69	0.00	548,364.53	548,364.53
Operations and Maintenance	3,561,853.15	90,664.72	56,614.07	3,414,574.36	0.00
Pupil Transportation	2,281,866.81	174,230.00	2,107,636.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,968.18	0.00	7,968.18	0.00	0.00
Support Serv - Staff & Personnel	395,150.26	0.00	109,150.00	286,000.26	286,000.26
Support Serv - Technology	597,862.18	0.00	16,234.98	581,627.20	581,627.20
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	678,403.59	0.00	678,403.59	0.00	0.00
Community Services	262,611.16	0.00	262,611.16	0.00	0.00
Payments to Government Agencies	3,554.64	3,554.64	0.00	0.00	0.00
Facilities Acquisition	1,052,854.99	1,052,854.99	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	1,981,518.46	825,239.05	1,156,279.41	0.00	0.00
Community Services	2,001,299.32	0.00	2,001,299.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,308.70	14,308.70	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,136,863.26	7,136,863.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,051,650.59	10,051,650.59	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	2,523,065.49	2,523,065.49	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,996,898.11	21,923,010.13	29,243,321.63	4,830,566.35	1,415,991.99

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23050 Eaton Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,567,066.30	232,518.54	19,334,547.76	0.00	0.00
Support Serv - Pupil	987,593.52	0.00	987,593.52	0.00	0.00
Support Serv - Instructional	1,316,424.52	0.00	1,316,424.52	0.00	0.00
Support Serv - Board of Ed	153,861.47	0.00	153,861.47	0.00	0.00
Support Serv - Executive Adm	395,363.77	0.00	395,363.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,730,951.05	0.00	1,730,951.05	0.00	0.00
Support Serv - Business	443,666.91	33,804.25	0.00	409,862.66	409,862.66
Operations and Maintenance	2,394,197.42	1,686.17	180,388.08	2,212,123.17	0.00
Pupil Transportation	1,898,773.53	0.00	1,898,773.53	0.00	0.00
Support Serv - Planning & Research	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Communication	36,163.60	0.00	36,163.60	0.00	0.00
Support Serv - Staff & Personnel	218,972.84	0.00	0.00	218,972.84	218,972.84
Support Serv - Technology	731,334.91	162,686.23	25,091.90	543,556.78	543,556.78
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	526,583.36	0.00	526,583.36	0.00	0.00
Community Services	960,051.75	0.00	960,051.75	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	19,469.57	0.00	17,987.94	1,481.63	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,749,629.61	766,663.25	982,966.36	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 **	4,159,279.16	4,159,279.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,062,507.91	6,062,507.91	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,353,391.20	11,419,145.51	28,548,248.61	3,385,997.08	1,172,392.28

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23060 Grand Ledge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,466,827.37	51,280.84	41,415,546.53	0.00	0.00
Support Serv - Pupil	5,674,257.92	1,219.86	5,673,038.06	0.00	0.00
Support Serv - Instructional	2,885,938.50	830,310.50	2,055,628.00	0.00	0.00
Support Serv - Board of Ed	137,134.86	0.00	137,134.86	0.00	0.00
Support Serv - Executive Adm	478,785.82	0.00	478,785.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,053,991.97	953.98	4,053,037.99	0.00	0.00
Support Serv - Business	811,329.28	46,199.69	0.00	765,129.59	765,129.59
Operations and Maintenance	7,469,659.13	372,505.48	275,503.71	6,821,649.94	0.00
Pupil Transportation	4,380,783.50	279,694.00	4,101,089.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	272,197.86	2,471.60	269,726.26	0.00	0.00
Support Serv - Staff & Personnel	368,586.03	0.00	96.01	368,490.02	368,490.02
Support Serv - Technology	1,248,709.89	35,368.00	141.71	1,213,200.18	1,213,200.18
Support Serv - Pupil Accounting	93,043.36	0.00	93,043.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	940,373.86	49,181.86	891,192.00	0.00	0.00
Community Services	28,003.76	0.00	28,003.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	365,966.45	345,155.89	20,810.56	0.00	0.00
Special Revenue Funds					
Instructional	1,132,720.59	10,884.85	1,121,835.74	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	216,295.99	0.00	216,295.99	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,208,555.75	1,330,725.48	1,877,830.27	0.00	0.00
Community Services	1,482,852.70	9,116.03	1,473,736.67	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 **	10,750,610.47	10,750,610.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,459,690.54	25,459,690.54	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
	112,926,315.60	39,575,369.07	64,182,476.80	9,168,469.73	2,346,819.79

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23065 Maple Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,154,210.89	17,963.86	7,136,247.03	0.00	0.00
Support Serv - Pupil	842,250.94	0.00	842,250.94	0.00	0.00
Support Serv - Instructional	406,797.08	0.00	406,797.08	0.00	0.00
Support Serv - Board of Ed	68,189.91	0.00	68,189.91	0.00	0.00
Support Serv - Executive Adm	310,973.01	0.00	310,973.01	0.00	0.00
Support Serv - Grant Writer	35,406.32	0.00	35,406.32	0.00	0.00
Support Serv - School Adm	863,599.36	0.00	863,599.36	0.00	0.00
Support Serv - Business	299,073.70	0.00	0.00	299,073.70	299,073.70
Operations and Maintenance	1,389,199.80	46,762.00	1,944.22	1,340,493.58	0.00
Pupil Transportation	1,144,758.70	30,570.25	1,114,188.45	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	99,549.05	0.00	10,908.00	88,641.05	88,641.05
Support Serv - Technology	392,446.02	40,165.66	0.00	352,280.36	352,280.36
Support Serv - Pupil Accounting	14,500.29	0.00	14,500.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	441,141.42	0.00	441,141.42	0.00	0.00
Community Services	9,600.19	0.00	9,600.19	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	1,209,082.58	375,688.77	833,393.81	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 **	1,146,945.76	1,146,945.76	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
	15,827,725.02	1,658,096.30	12,089,140.03	2,080,488.69	739,995.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23080 Olivet Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,287,534.37	0.00	11,287,534.37	0.00	0.00
Support Serv - Pupil	574,268.63	0.00	574,268.63	0.00	0.00
Support Serv - Instructional	514,807.16	0.00	514,807.16	0.00	0.00
Support Serv - Board of Ed	64,597.73	0.00	64,597.73	0.00	0.00
Support Serv - Executive Adm	445,784.37	0.00	445,784.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,073,164.82	0.00	1,073,164.82	0.00	0.00
Support Serv - Business	387,844.47	87,983.06	12,709.00	287,152.41	287,152.41
Operations and Maintenance	1,620,354.92	105,386.08	157,219.85	1,357,748.99	0.00
Pupil Transportation	828,050.02	0.00	828,050.02	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	173,552.44	0.00	7,660.72	165,891.72	165,891.72
Support Serv - Technology	391,817.16	83,509.18	0.00	308,307.98	308,307.98
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	434,981.17	21,775.00	413,206.17	0.00	0.00
Community Services	109,191.66	0.00	109,191.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,690.24	0.00	2,690.24	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,203,310.63	533,691.73	669,618.90	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 **	2,627,418.43	2,627,418.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,739,368.22	3,459,763.48	16,160,503.64	2,119,101.10	761,352.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23090 Pottsville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,576,174.99	8,128.34	6,568,046.65	0.00	0.00
Support Serv - Pupil	1,129,374.68	0.00	1,129,374.68	0.00	0.00
Support Serv - Instructional	599,424.71	0.00	599,424.71	0.00	0.00
Support Serv - Board of Ed	91,680.95	0.00	91,680.95	0.00	0.00
Support Serv - Executive Adm	399,311.28	3,851.68	395,459.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	657,686.22	335.57	657,350.65	0.00	0.00
Support Serv - Business	443,405.33	61,048.27	0.00	382,357.06	382,357.06
Operations and Maintenance	1,252,770.10	0.00	106,215.33	1,146,554.77	0.00
Pupil Transportation	564,155.96	0.00	564,155.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,651.40	0.00	16,651.40	0.00	0.00
Support Serv - Staff & Personnel	23,016.30	0.00	2,897.50	20,118.80	20,118.80
Support Serv - Technology	77,022.99	0.00	0.00	77,022.99	77,022.99
Support Serv - Pupil Accounting	14,288.76	0.00	14,288.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	431,615.61	0.00	431,615.61	0.00	0.00
Community Services	674,005.26	0.00	674,005.26	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	775,584.22	35,668.41	739,915.81	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 **	1,735,922.50	1,735,922.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,325,263.22	1,325,263.22	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
	16,787,354.48	3,170,217.99	11,991,082.87	1,626,053.62	479,498.85

Michigan Department of Education
Costs for the Development of 2025-2026 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	336,644.03	191.02	336,453.01	0.00	0.00
Support Serv - Pupil	5,054.00	0.00	5,054.00	0.00	0.00
Support Serv - Instructional	995.76	0.00	995.76	0.00	0.00
Support Serv - Board of Ed	15,138.52	0.00	15,138.52	0.00	0.00
Support Serv - Executive Adm	4,000.00	0.00	4,000.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	25,945.72	0.00	0.00	25,945.72	25,945.72
Operations and Maintenance	25,942.49	0.00	2,110.67	23,831.82	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	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	416,470.52	191.02	366,501.96	49,777.54	25,945.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23900 LifeTech Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,207,004.00	0.00	2,207,004.00	0.00	0.00
Support Serv - Pupil	388,270.00	0.00	388,270.00	0.00	0.00
Support Serv - Instructional	134,448.00	55,177.00	79,271.00	0.00	0.00
Support Serv - Board of Ed	11,515.00	0.00	11,515.00	0.00	0.00
Support Serv - Executive Adm	394,021.00	0.00	394,021.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	871,484.00	87,836.00	783,648.00	0.00	0.00
Support Serv - Business	22,000.00	0.00	0.00	22,000.00	22,000.00
Operations and Maintenance	248,565.00	0.00	0.00	248,565.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	4,277,307.00	143,013.00	3,863,729.00	270,565.00	22,000.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23901 Island City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,106,697.88	7,502.00	1,099,195.88	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	76,943.10	0.00	76,943.10	0.00	0.00
Support Serv - Board of Ed	13,350.00	0.00	13,350.00	0.00	0.00
Support Serv - Executive Adm	87,073.64	0.00	87,073.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	249,788.90	8,253.37	241,535.53	0.00	0.00
Support Serv - Business	87,116.21	0.00	0.00	87,116.21	87,116.21
Operations and Maintenance	237,295.57	10,056.01	0.00	227,239.56	0.00
Pupil Transportation	2,234.00	0.00	2,234.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	34,779.08	0.00	0.00	34,779.08	34,779.08
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	50,347.81	0.00	50,347.81	0.00	0.00
Community Services	7,708.85	0.00	7,708.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	77,287.95	77,287.95	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	136,265.61	4,806.53	131,459.08	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 **	170,268.53	170,268.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	80,676.27	80,676.27	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
	2,417,833.40	358,850.66	1,709,847.89	349,134.85	121,895.29

Michigan Department of Education
Costs for the Development of 2025-2026 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	379,064.76	0.00	379,064.76	0.00	0.00
Support Serv - Pupil	98,815.62	0.00	98,815.62	0.00	0.00
Support Serv - Instructional	44,116.23	5,312.84	38,803.39	0.00	0.00
Support Serv - Board of Ed	14,987.47	0.00	14,987.47	0.00	0.00
Support Serv - Executive Adm	180,804.06	0.00	180,804.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	96,436.83	0.00	96,436.83	0.00	0.00
Support Serv - Business	36,644.95	0.00	0.00	36,644.95	36,644.95
Operations and Maintenance	106,863.76	97,178.00	304.67	9,381.09	0.00
Pupil Transportation	1,833.59	0.00	1,833.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,523.34	0.00	3,523.34	0.00	0.00
Support Serv - Staff & Personnel	18,237.53	0.00	0.00	18,237.53	18,237.53
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	848.47	0.00	848.47	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	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
	982,176.61	102,490.84	815,422.20	64,263.57	54,882.48

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
23903 Insight School of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,149,157.26	0.00	5,149,157.26	0.00	0.00
Support Serv - Pupil	776,717.10	0.00	776,717.10	0.00	0.00
Support Serv - Instructional	606,853.27	25,423.36	581,429.91	0.00	0.00
Support Serv - Board of Ed	20,849.50	0.00	20,849.50	0.00	0.00
Support Serv - Executive Adm	1,449,511.67	0.00	1,449,511.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	73,335.58	13,611.70	59,723.88	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	93,315.21	0.00	0.00	93,315.21	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,867.76	0.00	2,203.29	4,664.47	4,664.47
Support Serv - Technology	591,885.02	0.00	0.00	591,885.02	591,885.02
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	0.00	0.00	0.00	0.00	0.00
Community Services	95,594.11	0.00	95,594.11	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	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
	8,864,086.48	39,035.06	8,135,186.72	689,864.70	596,549.49

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
24020 Harbor Springs School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,580,138.46	184,582.17	9,395,556.29	0.00	0.00
Support Serv - Pupil	507,104.44	0.00	507,104.44	0.00	0.00
Support Serv - Instructional	229,150.33	0.00	229,150.33	0.00	0.00
Support Serv - Board of Ed	66,880.01	0.00	66,880.01	0.00	0.00
Support Serv - Executive Adm	388,062.18	4,326.00	383,736.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	971,835.42	1,864.44	969,970.98	0.00	0.00
Support Serv - Business	582,409.00	167,748.86	0.00	414,660.14	414,660.14
Operations and Maintenance	2,046,862.34	82,712.81	3,521.84	1,960,627.69	0.00
Pupil Transportation	435,800.74	6,825.80	428,974.94	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	4,168.70	0.00	0.00	4,168.70	4,168.70
Support Serv - Technology	446,050.08	113,826.56	17,371.18	314,852.34	314,852.34
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	530,812.60	6,876.90	523,935.70	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	35,364.75	35,364.75	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	180.90	180.90	0.00	0.00	0.00
Operations and Maintenance	3,561.31	0.00	0.00	3,561.31	0.00
Pupil Transportation	1,306.18	0.00	1,306.18	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	1,542.76	0.00	0.00	1,542.76	1,542.76
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	814,072.29	291,252.65	522,819.64	0.00	0.00
Community Services	1,146,231.55	27,844.20	1,118,387.35	0.00	0.00
Payments to Government Agencies	16,355.03	16,355.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,557,150.12	3,557,150.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,192,236.74	14,192,236.74	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
	35,557,275.93	18,689,147.93	14,168,715.06	2,699,412.94	735,223.94

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
24030 Alanson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,234,744.05	3,469.16	2,231,274.89	0.00	0.00
Support Serv - Pupil	181,937.63	0.00	181,937.63	0.00	0.00
Support Serv - Instructional	177,531.81	0.00	177,531.81	0.00	0.00
Support Serv - Board of Ed	34,011.69	0.00	34,011.69	0.00	0.00
Support Serv - Executive Adm	275,357.96	0.00	275,357.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	48,189.74	0.00	48,189.74	0.00	0.00
Support Serv - Business	70,677.78	0.00	0.00	70,677.78	70,677.78
Operations and Maintenance	412,474.68	29,303.83	39,991.62	343,179.23	0.00
Pupil Transportation	154,800.33	2,813.63	151,986.70	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	86,818.31	0.00	86,818.31	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	110,256.18	8,223.11	102,033.07	0.00	0.00
Community Services	16,324.18	0.00	16,324.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,825.00	6,825.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,314.53	0.00	24,314.53	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 **	224,938.49	224,938.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	96,119.89	96,119.89	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
	4,155,322.25	371,693.11	3,369,772.13	413,857.01	70,677.78

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
24040 Pellston Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,068,229.22	26,282.43	5,041,946.79	0.00	0.00
Support Serv - Pupil	187,644.11	0.00	187,644.11	0.00	0.00
Support Serv - Instructional	34,166.76	0.00	34,166.76	0.00	0.00
Support Serv - Board of Ed	33,853.51	0.00	33,853.51	0.00	0.00
Support Serv - Executive Adm	246,950.51	0.00	246,950.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	453,272.28	0.00	453,272.28	0.00	0.00
Support Serv - Business	195,118.27	0.00	0.00	195,118.27	195,118.27
Operations and Maintenance	854,659.91	78,046.78	66,803.22	709,809.91	0.00
Pupil Transportation	291,778.24	0.00	291,778.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,005.73	0.00	0.00	1,005.73	1,005.73
Support Serv - Technology	140,180.36	69,700.00	59,256.51	11,223.85	11,223.85
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	238,451.17	12,430.45	226,020.72	0.00	0.00
Community Services	660.23	0.00	660.23	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	15,895.33	0.00	15,418.47	476.86	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	1,045,787.50	417,259.48	628,528.02	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 **	93,718.34	93,718.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	350,773.31	350,773.31	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
	9,252,144.78	1,048,210.79	7,286,299.37	917,634.62	207,347.85

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
24070 Public Schools of Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,381,221.50	160,964.89	26,220,256.61	0.00	0.00
Support Serv - Pupil	1,728,365.34	0.00	1,728,365.34	0.00	0.00
Support Serv - Instructional	1,743,078.86	0.00	1,743,078.86	0.00	0.00
Support Serv - Board of Ed	167,697.70	0.00	167,697.70	0.00	0.00
Support Serv - Executive Adm	571,482.22	0.00	571,482.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,262,103.18	0.00	2,262,103.18	0.00	0.00
Support Serv - Business	701,976.42	197,738.23	0.00	504,238.19	504,238.19
Operations and Maintenance	3,270,290.94	192,510.60	337,660.31	2,740,120.03	0.00
Pupil Transportation	1,781,240.51	0.00	1,781,240.51	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	789,637.62	0.00	789,637.62	0.00	0.00
Community Services	22,290.10	0.00	22,290.10	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	25,627.62	0.00	0.00	25,627.62	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	2,567,258.11	783,587.49	1,783,670.62	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 **	1,657,976.05	1,657,976.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,208,747.73	5,208,747.73	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
	48,878,993.90	8,201,524.99	37,407,483.07	3,269,985.84	504,238.19

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
24901 Concord Academy - Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	887,325.00	0.00	887,325.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	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	379,433.00	0.00	379,433.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	112,493.00	0.00	0.00	112,493.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	189,027.00	189,027.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,575,278.00	189,027.00	1,273,758.00	112,493.00	0.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25000 Genesee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,877,235.06	0.00	17,877,235.06	0.00	0.00
Support Serv - Pupil	6,282,925.88	4,594.74	6,278,331.14	0.00	0.00
Support Serv - Instructional	10,358,953.12	0.00	10,358,953.12	0.00	0.00
Support Serv - Board of Ed	43,355.73	0.00	43,355.73	0.00	0.00
Support Serv - Executive Adm	1,012,893.87	0.00	1,012,893.87	0.00	0.00
Support Serv - Grant Writer	4,500.00	0.00	4,500.00	0.00	0.00
Support Serv - School Adm	743,791.97	0.00	743,791.97	0.00	0.00
Support Serv - Business	1,351,255.27	0.00	480,069.59	871,185.68	871,185.68
Operations and Maintenance	2,899,549.06	0.00	2,329,709.73	569,839.33	0.00
Pupil Transportation	907,669.77	0.00	907,669.77	0.00	0.00
Support Serv - Planning & Research	579,838.42	0.00	579,838.42	0.00	0.00
Support Serv - Communication	519,379.43	0.00	519,379.43	0.00	0.00
Support Serv - Staff & Personnel	1,061,965.64	5,000.00	261,299.83	795,665.81	795,665.81
Support Serv - Technology	2,542,436.52	3,221.32	399,744.44	2,139,470.76	2,139,470.76
Support Serv - Pupil Accounting	563,585.48	0.00	563,585.48	0.00	0.00
Support Serv - Central - Other	315,944.39	0.00	315,944.39	0.00	0.00
Support Serv - Other	203,629.57	0.00	203,629.57	0.00	0.00
Community Services	2,153,958.77	0.00	2,153,958.77	0.00	0.00
Payments to Government Agencies	15,439,419.87	15,439,419.87	0.00	0.00	0.00
Facilities Acquisition	148,171.44	116,230.78	31,940.66	0.00	0.00
Special Revenue Funds					
Instructional	32,613,625.11	180,211.27	32,433,413.84	0.00	0.00
Support Serv - Pupil	18,992,861.43	0.00	18,992,861.43	0.00	0.00
Support Serv - Instructional	4,234,707.21	0.00	4,234,707.21	0.00	0.00
Support Serv - Board of Ed	45,228.01	0.00	45,228.01	0.00	0.00
Support Serv - Executive Adm	374,774.07	0.00	374,774.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,579,479.10	0.00	2,579,479.10	0.00	0.00
Support Serv - Business	2,520,076.88	113,044.82	47,262.94	2,359,769.12	2,359,769.12
Operations and Maintenance	3,740,531.27	0.00	28,746.34	3,711,784.93	0.00
Pupil Transportation	11,409,772.27	0.00	11,409,772.27	0.00	0.00
Support Serv - Planning & Research	418,138.75	0.00	418,138.75	0.00	0.00
Support Serv - Communication	697,240.53	0.00	697,240.53	0.00	0.00
Support Serv - Staff & Personnel	1,722,038.70	0.00	51,676.93	1,670,361.77	1,670,361.77
Support Serv - Technology	1,499,441.74	52,241.40	170,195.30	1,277,005.04	1,277,005.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	491,871.87	0.00	491,871.87	0.00	0.00
Support Serv - Other	963,079.37	468,587.76	494,491.61	0.00	0.00
Community Services	326,212.82	0.00	326,212.82	0.00	0.00
Payments to Government Agencies	28,976,890.52	28,976,890.52	0.00	0.00	0.00
Facilities Acquisition	2,550.00	0.00	2,550.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,410,864.56	7,410,864.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	28,627,177.26	57,131.37	28,570,045.89	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	212,657,020.73	52,827,438.41	146,434,499.88	13,395,082.44	9,113,458.18

Michigan Department of Education
Costs for the Development of 2025-2026 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	33,962,249.68	0.00	33,962,249.68	0.00	0.00
Support Serv - Pupil	8,459,240.52	0.00	8,459,240.52	0.00	0.00
Support Serv - Instructional	5,389,688.38	1,316.20	5,388,372.18	0.00	0.00
Support Serv - Board of Ed	774,504.91	0.00	774,504.91	0.00	0.00
Support Serv - Executive Adm	516,931.88	1,206.25	515,725.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,127,157.40	0.00	2,127,157.40	0.00	0.00
Support Serv - Business	834,812.88	145,685.76	233,990.53	455,136.59	455,136.59
Operations and Maintenance	11,290,588.48	0.00	6,827,097.69	4,463,490.79	0.00
Pupil Transportation	4,564,226.54	42,050.00	4,522,176.54	0.00	0.00
Support Serv - Planning & Research	42,832.49	0.00	42,832.49	0.00	0.00
Support Serv - Communication	103,480.17	0.00	103,480.17	0.00	0.00
Support Serv - Staff & Personnel	932,257.94	0.00	753,454.69	178,803.25	178,803.25
Support Serv - Technology	1,111,650.18	0.00	750,726.70	360,923.48	360,923.48
Support Serv - Pupil Accounting	188,714.11	0.00	188,714.11	0.00	0.00
Support Serv - Central - Other	2,400.00	0.00	2,400.00	0.00	0.00
Support Serv - Other	247,789.11	0.00	247,789.11	0.00	0.00
Community Services	1,447,895.43	1,157.50	1,446,737.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,211,986.20	39,211,986.20	2,000,000.00	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	3,511,113.27	1,829,307.01	1,681,806.26	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 **	1,828,837.92	1,828,837.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.07	0.07	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
	118,548,357.56	43,061,546.91	70,028,456.54	5,458,354.11	994,863.32

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25030 Grand Blanc Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	59,519,068.92	38,606.00	59,480,462.92	0.00	0.00
Support Serv - Pupil	7,236,611.34	0.00	7,236,611.34	0.00	0.00
Support Serv - Instructional	5,214,376.57	11,969.08	5,202,407.49	0.00	0.00
Support Serv - Board of Ed	298,005.76	0.00	298,005.76	0.00	0.00
Support Serv - Executive Adm	794,717.43	0.00	794,717.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,167,275.72	0.00	5,167,275.72	0.00	0.00
Support Serv - Business	1,188,190.42	25,628.30	12,075.74	1,150,486.38	1,150,486.38
Operations and Maintenance	12,606,929.16	542,445.58	941,410.05	11,123,073.53	0.00
Pupil Transportation	3,700,262.39	3,058.80	3,697,203.59	0.00	0.00
Support Serv - Planning & Research	48,650.43	0.00	48,650.43	0.00	0.00
Support Serv - Communication	140,594.53	0.00	140,594.53	0.00	0.00
Support Serv - Staff & Personnel	578,299.48	0.00	99,776.06	478,523.42	478,523.42
Support Serv - Technology	1,709,479.68	200,705.43	60,421.40	1,448,352.85	1,448,352.85
Support Serv - Pupil Accounting	192,682.32	0.00	192,682.32	0.00	0.00
Support Serv - Central - Other	229,022.96	0.00	229,022.96	0.00	0.00
Support Serv - Other	1,386,082.70	49,972.78	1,336,109.92	0.00	0.00
Community Services	58,924.15	0.00	58,924.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,103,298.97	2,103,298.97	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	7,162,657.88	1,828,672.85	5,333,985.03	0.00	0.00
Community Services	775,779.03	114.76	775,664.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	719,912.98	719,912.98	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,024,818.26	12,024,818.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,890,082.41	17,890,082.41	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	5,949,678.83	5,949,678.83	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	146,695,402.32	41,388,965.03	91,106,001.11	14,200,436.18	3,077,362.65

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25040 Mt. Morris Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,544,113.12	35,633.08	11,508,480.04	0.00	0.00
Support Serv - Pupil	1,952,735.82	0.00	1,952,735.82	0.00	0.00
Support Serv - Instructional	920,330.65	0.00	920,330.65	0.00	0.00
Support Serv - Board of Ed	205,233.44	0.00	205,233.44	0.00	0.00
Support Serv - Executive Adm	624,366.36	0.00	624,366.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,655,508.42	0.00	1,655,508.42	0.00	0.00
Support Serv - Business	225,892.37	6,652.86	15,000.00	204,239.51	204,239.51
Operations and Maintenance	2,570,846.03	106,468.00	501,105.37	1,963,272.66	0.00
Pupil Transportation	830,187.59	126.21	830,061.38	0.00	0.00
Support Serv - Planning & Research	372.37	0.00	372.37	0.00	0.00
Support Serv - Communication	6,558.98	0.00	6,558.98	0.00	0.00
Support Serv - Staff & Personnel	73,539.79	0.00	58,357.29	15,182.50	15,182.50
Support Serv - Technology	358,164.01	46,169.14	15,000.00	296,994.87	296,994.87
Support Serv - Pupil Accounting	117,213.07	0.00	117,213.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	621,708.00	42,289.75	579,418.25	0.00	0.00
Community Services	182,283.32	0.00	182,283.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,097,174.19	3,844,860.44	252,313.75	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	203.32	0.00	203.32	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,333,456.02	636,284.51	697,171.51	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 **	561,949.75	561,949.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,026,599.13	1,026,599.13	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
	28,908,435.75	6,307,032.87	20,121,713.34	2,479,689.54	516,416.88

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25050 Goodrich Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,543,032.84	0.00	14,543,032.84	0.00	0.00
Support Serv - Pupil	1,351,938.81	0.00	1,351,938.81	0.00	0.00
Support Serv - Instructional	599,817.39	0.00	599,817.39	0.00	0.00
Support Serv - Board of Ed	126,428.39	0.00	126,428.39	0.00	0.00
Support Serv - Executive Adm	483,555.54	0.00	483,555.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,430,844.38	0.00	1,430,844.38	0.00	0.00
Support Serv - Business	289,193.58	0.00	0.00	289,193.58	289,193.58
Operations and Maintenance	3,177,414.31	341,128.97	183,550.68	2,652,734.66	0.00
Pupil Transportation	1,065,868.69	214,398.02	851,470.67	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	81,456.61	0.00	10,096.99	71,359.62	71,359.62
Support Serv - Technology	437,179.87	4,370.08	9,156.00	423,653.79	423,653.79
Support Serv - Pupil Accounting	60,860.05	0.00	60,860.05	0.00	0.00
Support Serv - Central - Other	2,143.90	0.00	2,143.90	0.00	0.00
Support Serv - Other	718,845.82	87,345.08	631,500.74	0.00	0.00
Community Services	41,547.96	0.00	41,547.96	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	2,045,288.46	801,330.75	1,243,957.71	0.00	0.00
Community Services	448,873.19	5,412.79	443,460.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,956.55	4,956.55	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,230,483.31	4,230,483.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,180,203.28	6,180,203.28	0.00	0.00	0.00
Trust Funds					
All Costs *	15,329.56	0.00	15,329.56	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,335,262.49	11,869,628.83	22,028,692.01	3,436,941.65	784,206.99

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25060 Bendle Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,952,802.71	0.00	9,952,802.71	0.00	0.00
Support Serv - Pupil	1,265,795.46	0.00	1,265,795.46	0.00	0.00
Support Serv - Instructional	377,609.12	0.00	377,609.12	0.00	0.00
Support Serv - Board of Ed	14,459.89	0.00	14,459.89	0.00	0.00
Support Serv - Executive Adm	653,439.42	1,006.40	652,433.02	0.00	0.00
Support Serv - Grant Writer	5,600.00	0.00	5,600.00	0.00	0.00
Support Serv - School Adm	1,251,741.98	0.00	1,251,741.98	0.00	0.00
Support Serv - Business	90,489.98	0.00	7,179.13	83,310.85	83,310.85
Operations and Maintenance	1,587,542.94	0.00	154,762.66	1,432,780.28	0.00
Pupil Transportation	230,956.95	0.00	230,956.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,382.14	0.00	6,382.14	0.00	0.00
Support Serv - Staff & Personnel	4,893.14	0.00	2,991.84	1,901.30	1,901.30
Support Serv - Technology	192,554.29	4,453.90	0.00	188,100.39	188,100.39
Support Serv - Pupil Accounting	22,742.02	0.00	22,742.02	0.00	0.00
Support Serv - Central - Other	89,098.00	0.00	89,098.00	0.00	0.00
Support Serv - Other	308,167.59	0.00	308,167.59	0.00	0.00
Community Services	70,701.74	0.00	70,701.74	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	1,405,024.26	618,093.25	786,931.01	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 **	1,305,047.46	1,305,047.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	74,539.63	74,539.63	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
	18,909,588.72	2,003,140.64	15,200,355.26	1,706,092.82	273,312.54

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25070 Genesee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,651,934.84	0.00	5,651,934.84	0.00	0.00
Support Serv - Pupil	775,842.10	0.00	775,842.10	0.00	0.00
Support Serv - Instructional	350,207.94	0.00	350,207.94	0.00	0.00
Support Serv - Board of Ed	89,025.51	0.00	89,025.51	0.00	0.00
Support Serv - Executive Adm	326,210.89	0.00	326,210.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	458,060.70	0.00	458,060.70	0.00	0.00
Support Serv - Business	117,386.66	0.00	9,206.23	108,180.43	108,180.43
Operations and Maintenance	987,165.37	29,566.56	135,547.00	822,051.81	0.00
Pupil Transportation	229,388.91	0.00	229,388.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,420.00	0.00	2,420.00	0.00	0.00
Support Serv - Staff & Personnel	7,711.59	0.00	0.00	7,711.59	7,711.59
Support Serv - Technology	172,724.81	0.00	4,401.27	168,323.54	168,323.54
Support Serv - Pupil Accounting	23,166.53	0.00	23,166.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	253,260.09	29,339.00	223,921.09	0.00	0.00
Community Services	586.44	0.00	586.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	525,077.60	525,077.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	16,930.12	0.00	16,930.12	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	689,515.15	409,383.34	280,131.81	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	188,899.25	188,899.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	800,677.00	800,677.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,985.32	12,985.32	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
	11,679,176.82	1,995,928.07	8,576,981.38	1,106,267.37	284,215.56

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25080 Carman-Ainsworth Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,305,088.07	29,529.91	34,275,558.16	0.00	0.00
Support Serv - Pupil	5,474,561.13	0.00	5,474,561.13	0.00	0.00
Support Serv - Instructional	3,237,902.13	12,306.75	3,225,595.38	0.00	0.00
Support Serv - Board of Ed	230,289.45	0.00	230,289.45	0.00	0.00
Support Serv - Executive Adm	682,722.60	2,600.83	680,121.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,205,337.84	1,667.69	3,203,670.15	0.00	0.00
Support Serv - Business	702,948.40	8,425.00	0.00	694,523.40	694,523.40
Operations and Maintenance	5,456,123.09	308,324.33	356,747.45	4,791,051.31	0.00
Pupil Transportation	2,114,838.36	0.00	2,114,838.36	0.00	0.00
Support Serv - Planning & Research	85,173.48	0.00	85,173.48	0.00	0.00
Support Serv - Communication	103,463.06	0.00	103,463.06	0.00	0.00
Support Serv - Staff & Personnel	252,473.16	0.00	7,830.86	244,642.30	244,642.30
Support Serv - Technology	1,259,895.61	162,938.20	35,920.00	1,061,037.41	1,061,037.41
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	670,604.63	8,927.76	661,676.87	0.00	0.00
Community Services	325,182.05	0.00	325,182.05	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	106,175.59	0.00	106,175.59	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	69,963.65	0.00	68,914.20	1,049.45	0.00
Pupil Transportation	1,200.44	0.00	1,200.44	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	3,066,296.55	1,705,099.14	1,361,197.41	0.00	0.00
Community Services	293,484.54	0.00	293,484.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,121,800.00	3,121,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	407,027.24	407,027.24	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
	65,172,551.07	5,768,646.85	52,611,600.35	6,792,303.87	2,000,203.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25100 Fenton Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,645,838.80	15,233.55	26,630,605.25	0.00	0.00
Support Serv - Pupil	3,840,337.22	0.00	3,840,337.22	0.00	0.00
Support Serv - Instructional	1,545,687.74	0.00	1,545,687.74	0.00	0.00
Support Serv - Board of Ed	123,166.48	0.00	123,166.48	0.00	0.00
Support Serv - Executive Adm	908,237.25	0.00	908,237.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,245,888.13	0.00	2,245,888.13	0.00	0.00
Support Serv - Business	696,009.29	41,615.10	35,000.00	619,394.19	619,394.19
Operations and Maintenance	3,387,381.27	4,323.97	216,455.33	3,166,601.97	0.00
Pupil Transportation	1,078,921.97	0.00	1,078,921.97	0.00	0.00
Support Serv - Planning & Research	6,816.00	0.00	6,816.00	0.00	0.00
Support Serv - Communication	104,591.01	0.00	104,591.01	0.00	0.00
Support Serv - Staff & Personnel	127,480.43	0.00	10,313.14	117,167.29	117,167.29
Support Serv - Technology	173,232.91	0.00	52,745.91	120,487.00	120,487.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	706,817.41	0.00	706,817.41	0.00	0.00
Community Services	26,273.95	0.00	26,273.95	0.00	0.00
Payments to Government Agencies	758,767.40	758,767.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	521,153.94	0.00	521,153.94	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	115,423.17	0.00	115,423.17	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	252.50	0.00	252.50	0.00	0.00
Support Serv - Business	27,900.43	0.00	27,900.43	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	283.75	0.00	283.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	72.00	0.00	72.00	0.00	0.00
Support Serv - Staff & Personnel	1,848.14	0.00	1,848.14	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,983,837.00	1,017,278.80	1,966,558.20	0.00	0.00
Community Services	808,767.93	4,119.71	804,648.22	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 **	5,753,051.20	5,753,051.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,448,756.66	2,448,756.66	0.00	0.00	0.00
Trust Funds					
All Costs *	203,797.28	0.00	203,797.28	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,240,591.26	10,043,146.39	41,173,794.42	4,023,650.45	857,048.48

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25110 Kearsley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,778,707.74	10,349.21	22,768,358.53	0.00	0.00
Support Serv - Pupil	3,811,172.33	0.00	3,811,172.33	0.00	0.00
Support Serv - Instructional	1,756,999.47	0.00	1,756,999.47	0.00	0.00
Support Serv - Board of Ed	64,849.90	0.00	64,849.90	0.00	0.00
Support Serv - Executive Adm	536,923.09	24,239.83	512,683.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,296,362.63	0.00	2,296,362.63	0.00	0.00
Support Serv - Business	300,774.62	0.00	4,515.90	296,258.72	296,258.72
Operations and Maintenance	4,757,955.07	55,818.84	1,916,469.94	2,785,666.29	0.00
Pupil Transportation	1,513,520.73	227,648.00	1,285,872.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	95,858.87	0.00	95,858.87	0.00	0.00
Support Serv - Staff & Personnel	393,808.51	0.00	42,380.47	351,428.04	351,428.04
Support Serv - Technology	1,299,646.19	11,984.67	336,789.69	950,871.83	950,871.83
Support Serv - Pupil Accounting	28,357.55	0.00	28,357.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	675,539.64	0.00	675,539.64	0.00	0.00
Community Services	176,731.33	0.00	176,731.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,064,354.47	1,064,238.52	115.95	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	57,773.30	0.00	0.00	57,773.30	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,242,443.38	1,566,728.75	1,675,714.63	0.00	0.00
Community Services	970,267.01	0.00	970,267.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	98,450.16	98,450.16	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,097,200.00	1,097,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,940,673.86	11,940,673.86	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
	58,958,369.85	16,097,331.84	38,419,039.83	4,441,998.18	1,598,558.59

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25120 Flushing Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,124,722.68	284,619.56	33,840,103.12	0.00	0.00
Support Serv - Pupil	4,008,788.35	0.00	4,008,788.35	0.00	0.00
Support Serv - Instructional	1,449,683.01	1,545.78	1,448,137.23	0.00	0.00
Support Serv - Board of Ed	145,090.08	0.00	145,090.08	0.00	0.00
Support Serv - Executive Adm	420,114.67	2,526.08	417,588.59	0.00	0.00
Support Serv - Grant Writer	34,501.85	0.00	34,501.85	0.00	0.00
Support Serv - School Adm	2,824,088.03	0.00	2,824,088.03	0.00	0.00
Support Serv - Business	616,064.56	2,940.90	61,649.56	551,474.10	551,474.10
Operations and Maintenance	4,890,322.39	32,293.25	284,001.04	4,574,028.10	0.00
Pupil Transportation	2,544,564.25	577,042.10	1,967,522.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	166,526.10	0.00	166,526.10	0.00	0.00
Support Serv - Staff & Personnel	452,429.76	980.30	23,014.83	428,434.63	428,434.63
Support Serv - Technology	648,377.42	88,816.56	96,405.18	463,155.68	463,155.68
Support Serv - Pupil Accounting	1,378.15	0.00	1,378.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,026,173.04	23,764.67	1,002,408.37	0.00	0.00
Community Services	66,601.58	0.00	66,601.58	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	9,375.41	0.00	0.00	9,375.41	9,375.41
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,542.79	0.00	1,542.79	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	3,100,574.52	1,607,180.74	1,493,393.78	0.00	0.00
Community Services	645,431.07	0.00	645,431.07	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 **	2,843,337.50	2,843,337.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	430,409.79	430,409.79	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	4,733,966.34	4,733,966.34	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,184,063.34	10,629,423.57	48,528,171.85	6,026,467.92	1,452,439.82

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25130 Atherton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,568,448.96	28,979.87	5,539,469.09	0.00	0.00
Support Serv - Pupil	843,184.55	180.36	843,004.19	0.00	0.00
Support Serv - Instructional	599,979.00	0.00	599,979.00	0.00	0.00
Support Serv - Board of Ed	104,548.65	8,224.08	96,324.57	0.00	0.00
Support Serv - Executive Adm	535,274.96	833.34	534,441.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	711,532.29	223.92	711,308.37	0.00	0.00
Support Serv - Business	195,997.83	0.00	0.00	195,997.83	195,997.83
Operations and Maintenance	1,232,773.64	16,366.99	387,984.24	828,422.41	0.00
Pupil Transportation	383,885.63	65,000.00	318,885.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,114.30	0.00	9,114.30	0.00	0.00
Support Serv - Staff & Personnel	13,059.94	0.00	13,059.94	0.00	0.00
Support Serv - Technology	144,126.41	3,179.15	20,332.50	120,614.76	120,614.76
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	228,674.76	2,154.00	226,520.76	0.00	0.00
Community Services	22,623.66	641.94	21,981.72	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	828,112.75	311,301.68	516,811.07	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 **	707,900.00	707,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	507,131.85	507,131.85	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
	12,636,369.18	1,652,117.18	9,839,217.00	1,145,035.00	316,612.59

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25140 Davison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,671,051.76	76,909.62	42,594,142.14	0.00	0.00
Support Serv - Pupil	5,599,682.73	12.89	5,599,669.84	0.00	0.00
Support Serv - Instructional	3,889,159.43	0.00	3,889,159.43	0.00	0.00
Support Serv - Board of Ed	97,846.65	0.00	97,846.65	0.00	0.00
Support Serv - Executive Adm	506,351.11	0.00	506,351.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,579,748.24	3,191.34	4,576,556.90	0.00	0.00
Support Serv - Business	831,081.41	0.00	0.00	831,081.41	831,081.41
Operations and Maintenance	7,276,575.97	280.00	104,226.17	7,172,069.80	0.00
Pupil Transportation	3,940,118.25	666,132.00	3,273,986.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	231,907.76	0.00	231,907.76	0.00	0.00
Support Serv - Staff & Personnel	565,253.61	0.00	0.00	565,253.61	565,253.61
Support Serv - Technology	1,325,892.79	37,072.56	466,966.01	821,854.22	821,854.22
Support Serv - Pupil Accounting	97,904.48	0.00	97,904.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,403,643.92	0.00	1,403,643.92	0.00	0.00
Community Services	713,056.99	0.00	713,056.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	859,518.03	859,246.03	272.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,563,206.50	1,928,599.80	2,634,606.70	0.00	0.00
Community Services	518,081.76	0.00	518,081.76	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 **	5,376,656.26	5,376,656.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,476,540.66	12,476,540.66	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
	97,523,278.31	21,424,641.16	66,708,378.11	9,390,259.04	2,218,189.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25150 Clio Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,839,019.75	65,366.14	19,773,653.61	0.00	0.00
Support Serv - Pupil	1,852,864.14	0.00	1,852,864.14	0.00	0.00
Support Serv - Instructional	1,685,407.44	534,198.66	1,151,208.78	0.00	0.00
Support Serv - Board of Ed	129,620.47	0.00	129,620.47	0.00	0.00
Support Serv - Executive Adm	355,608.78	0.00	355,608.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,157,543.21	0.00	2,157,543.21	0.00	0.00
Support Serv - Business	569,789.29	52,483.64	0.00	517,305.65	517,305.65
Operations and Maintenance	4,435,972.89	144,995.04	413,343.71	3,877,634.14	0.00
Pupil Transportation	1,878,469.56	251,980.00	1,626,489.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,767.06	0.00	48,767.06	0.00	0.00
Support Serv - Staff & Personnel	138,945.87	0.00	250.00	138,695.87	138,695.87
Support Serv - Technology	741,777.76	159,842.37	121,310.00	460,625.39	460,625.39
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	657,259.56	39,408.51	617,851.05	0.00	0.00
Community Services	220,225.24	0.00	220,225.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,793,998.89	1,732,189.66	61,809.23	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	380,879.48	0.00	380,879.48	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,824,800.48	855,581.93	969,218.55	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	203,409.37	203,409.37	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,966,250.02	1,966,250.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,971,867.46	11,971,867.46	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
	52,852,476.72	17,977,572.80	29,880,642.87	4,994,261.05	1,116,626.91

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25180 Swartz Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,058,747.98	272,022.36	25,786,725.62	0.00	0.00
Support Serv - Pupil	4,004,585.38	0.00	4,004,585.38	0.00	0.00
Support Serv - Instructional	2,010,277.22	100.49	2,010,176.73	0.00	0.00
Support Serv - Board of Ed	217,013.94	0.00	217,013.94	0.00	0.00
Support Serv - Executive Adm	732,851.54	0.00	732,851.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,896,397.42	0.00	2,896,397.42	0.00	0.00
Support Serv - Business	792,113.90	1,226.42	132,809.60	658,077.88	658,077.88
Operations and Maintenance	4,093,329.11	2,172.72	190,461.67	3,900,694.72	0.00
Pupil Transportation	2,383,500.36	395,435.02	1,988,065.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	67,475.85	0.00	67,475.85	0.00	0.00
Support Serv - Staff & Personnel	1,232,230.91	0.00	793,671.93	438,558.98	438,558.98
Support Serv - Technology	230,647.05	0.00	20,825.62	209,821.43	209,821.43
Support Serv - Pupil Accounting	81,601.83	0.00	81,601.83	0.00	0.00
Support Serv - Central - Other	593,469.75	0.00	593,469.75	0.00	0.00
Support Serv - Other	824,597.37	3,749.94	820,847.43	0.00	0.00
Community Services	470,839.86	35,966.40	434,873.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	780,655.16	780,655.16	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	2,687,701.87	1,353,342.22	1,334,359.65	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 **	4,563,741.26	4,563,741.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,197,617.63	3,197,617.63	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
	57,919,395.39	10,606,029.62	42,106,212.76	5,207,153.01	1,306,458.29

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25200 Lake Fenton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,547,511.87	66,522.27	16,480,989.60	0.00	0.00
Support Serv - Pupil	2,076,854.28	790.73	2,076,063.55	0.00	0.00
Support Serv - Instructional	763,864.88	0.00	763,864.88	0.00	0.00
Support Serv - Board of Ed	105,046.76	0.00	105,046.76	0.00	0.00
Support Serv - Executive Adm	527,546.53	0.00	527,546.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,455,756.42	38,942.17	1,416,814.25	0.00	0.00
Support Serv - Business	422,813.99	4,709.50	58,499.42	359,605.07	359,605.07
Operations and Maintenance	2,856,679.98	115,945.76	175,160.47	2,565,573.75	0.00
Pupil Transportation	801,907.00	0.00	801,907.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,014.54	0.00	6,014.54	0.00	0.00
Support Serv - Staff & Personnel	92,894.65	0.00	42,599.61	50,295.04	50,295.04
Support Serv - Technology	493,895.17	68,132.96	3,814.64	421,947.57	421,947.57
Support Serv - Pupil Accounting	26,829.99	790.73	26,039.26	0.00	0.00
Support Serv - Central - Other	22,029.11	0.00	22,029.11	0.00	0.00
Support Serv - Other	716,545.61	22,501.00	694,044.61	0.00	0.00
Community Services	103,225.07	0.00	103,225.07	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	84,279.88	0.00	84,279.88	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,486.84	0.00	4,726.50	760.34	760.34
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,889,876.23	772,852.93	1,117,023.30	0.00	0.00
Community Services	371,133.62	12,005.00	359,128.62	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 **	2,010,445.92	2,010,445.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	420,381.72	420,381.72	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
	31,801,020.06	3,534,020.69	24,868,817.60	3,398,181.77	832,608.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25210 Westwood Heights Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,515,671.63	15,676.45	12,499,995.18	0.00	0.00
Support Serv - Pupil	2,798,835.00	0.00	2,798,835.00	0.00	0.00
Support Serv - Instructional	1,216,223.23	32,451.30	1,183,771.93	0.00	0.00
Support Serv - Board of Ed	117,820.25	0.00	117,820.25	0.00	0.00
Support Serv - Executive Adm	521,995.03	0.00	521,995.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,552,973.93	0.00	1,552,973.93	0.00	0.00
Support Serv - Business	293,641.53	70,528.04	0.00	223,113.49	223,113.49
Operations and Maintenance	2,535,239.08	1,468.00	642,054.73	1,891,716.35	0.00
Pupil Transportation	516,437.23	0.00	516,437.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	152,695.06	0.00	152,695.06	0.00	0.00
Support Serv - Staff & Personnel	10,477.19	0.00	380.05	10,097.14	10,097.14
Support Serv - Technology	465,581.85	6,050.00	11,764.93	447,766.92	447,766.92
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	487,837.85	0.00	487,837.85	0.00	0.00
Community Services	34,090.11	0.00	34,090.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	85,216.90	85,216.90	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	1,274,316.43	582,222.19	692,094.24	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 **	583,682.50	583,682.50	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
	25,162,734.80	1,377,295.38	21,212,745.52	2,572,693.90	680,977.55

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25230 Bentley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,769,820.17	13,750.00	5,756,070.17	0.00	0.00
Support Serv - Pupil	597,223.92	0.00	597,223.92	0.00	0.00
Support Serv - Instructional	274,374.03	0.00	274,374.03	0.00	0.00
Support Serv - Board of Ed	90,794.30	198.00	90,596.30	0.00	0.00
Support Serv - Executive Adm	382,182.87	0.00	382,182.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	767,881.56	0.00	767,881.56	0.00	0.00
Support Serv - Business	155,158.88	0.00	0.00	155,158.88	155,158.88
Operations and Maintenance	1,101,778.43	12,018.00	110,452.23	979,308.20	0.00
Pupil Transportation	378,176.50	108,126.00	270,050.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,804.06	0.00	48,804.06	0.00	0.00
Support Serv - Staff & Personnel	7,103.58	0.00	0.00	7,103.58	7,103.58
Support Serv - Technology	210,730.34	0.00	0.00	210,730.34	210,730.34
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	409,339.92	0.00	409,339.92	0.00	0.00
Community Services	14,307.43	0.00	14,307.43	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	20,376.67	0.00	20,243.65	133.02	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	799,456.75	354,823.31	444,633.44	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 **	705,979.00	705,979.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,514,154.68	1,514,154.68	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
	13,247,643.09	2,709,048.99	9,186,160.08	1,352,434.02	372,992.80

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25240 Beecher Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,108,608.90	0.00	7,108,608.90	0.00	0.00
Support Serv - Pupil	1,556,464.87	0.00	1,556,464.87	0.00	0.00
Support Serv - Instructional	775,240.02	0.00	775,240.02	0.00	0.00
Support Serv - Board of Ed	154,716.92	0.00	154,716.92	0.00	0.00
Support Serv - Executive Adm	413,229.30	0.00	413,229.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	441,935.10	0.00	441,935.10	0.00	0.00
Support Serv - Business	256,666.11	0.00	187,896.00	68,770.11	68,770.11
Operations and Maintenance	1,891,251.50	39,200.49	434,809.38	1,417,241.63	0.00
Pupil Transportation	1,644,468.79	0.00	1,644,468.79	0.00	0.00
Support Serv - Planning & Research	4,704.00	0.00	4,704.00	0.00	0.00
Support Serv - Communication	3,458.74	0.00	3,458.74	0.00	0.00
Support Serv - Staff & Personnel	171,856.70	0.00	80,947.54	90,909.16	90,909.16
Support Serv - Technology	126,933.73	0.00	0.00	126,933.73	126,933.73
Support Serv - Pupil Accounting	65,939.49	0.00	65,939.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	166,924.85	0.00	166,924.85	0.00	0.00
Community Services	227,183.27	0.00	227,183.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,800,967.74	7,487,978.15	1,312,989.59	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	553,217.66	228,062.56	325,155.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	110.44	110.44	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,937,912.31	1,937,912.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,301,790.44	9,693,263.95	14,904,671.86	1,703,854.63	286,613.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25250 Linden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,101,664.45	98,532.60	20,003,131.85	0.00	0.00
Support Serv - Pupil	2,933,444.84	0.00	2,933,444.84	0.00	0.00
Support Serv - Instructional	894,980.50	96.98	894,883.52	0.00	0.00
Support Serv - Board of Ed	131,799.43	0.00	131,799.43	0.00	0.00
Support Serv - Executive Adm	401,982.52	0.00	401,982.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,861,136.86	0.00	1,861,136.86	0.00	0.00
Support Serv - Business	525,599.22	9,117.98	0.00	516,481.24	516,481.24
Operations and Maintenance	2,705,652.25	0.00	256,942.77	2,448,709.48	0.00
Pupil Transportation	1,340,771.43	0.00	1,340,771.43	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	265,301.36	0.00	67,995.01	197,306.35	197,306.35
Support Serv - Technology	618,755.11	0.00	0.00	618,755.11	618,755.11
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	527,122.13	0.00	527,122.13	0.00	0.00
Community Services	417,085.03	0.00	417,085.03	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
Special Revenue Funds					
Instructional	221,646.61	0.00	221,646.61	0.00	0.00
Support Serv - Pupil	84,680.03	0.00	84,680.03	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,716,872.25	783,590.23	933,282.02	0.00	0.00
Community Services	385,836.20	0.00	385,836.20	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
Debt Service Funds					
All Costs **	3,689,693.87	3,689,693.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,149,492.86	12,149,492.86	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
	50,973,516.95	16,730,524.52	30,461,740.25	3,781,252.18	1,332,542.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25260 Montrose Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,370,112.78	72,004.83	12,298,107.95	0.00	0.00
Support Serv - Pupil	1,000,730.97	0.00	1,000,730.97	0.00	0.00
Support Serv - Instructional	789,185.73	6,769.76	782,415.97	0.00	0.00
Support Serv - Board of Ed	65,396.97	0.00	65,396.97	0.00	0.00
Support Serv - Executive Adm	538,790.36	0.00	538,790.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,023,359.61	9,397.35	1,013,962.26	0.00	0.00
Support Serv - Business	316,567.34	0.00	0.00	316,567.34	316,567.34
Operations and Maintenance	1,979,135.38	77,531.37	113,283.86	1,788,320.15	0.00
Pupil Transportation	1,346,725.00	837,232.24	509,492.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,789.68	0.00	17,789.68	0.00	0.00
Support Serv - Staff & Personnel	10,600.32	0.00	4,545.56	6,054.76	6,054.76
Support Serv - Technology	221,272.04	35,229.59	42,692.17	143,350.28	143,350.28
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	450,540.36	0.00	450,540.36	0.00	0.00
Community Services	158,322.92	0.00	158,322.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,993,171.99	1,993,171.99	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	1,676,308.51	677,561.99	998,746.52	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	214,426.00	214,426.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,978,062.70	1,978,062.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	909,649.83	909,649.83	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
	27,060,148.49	6,811,037.65	17,994,818.31	2,254,292.53	465,972.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25280 Lakeville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,052,503.29	0.00	8,052,503.29	0.00	0.00
Support Serv - Pupil	959,421.89	0.00	959,421.89	0.00	0.00
Support Serv - Instructional	413,451.17	0.00	413,451.17	0.00	0.00
Support Serv - Board of Ed	116,910.45	0.00	116,910.45	0.00	0.00
Support Serv - Executive Adm	312,471.85	0.00	312,471.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	833,350.00	0.00	833,350.00	0.00	0.00
Support Serv - Business	310,188.78	59,776.35	11,073.59	239,338.84	239,338.84
Operations and Maintenance	1,441,376.72	0.00	148,242.25	1,293,134.47	0.00
Pupil Transportation	1,189,255.21	0.00	1,189,255.21	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	28,341.99	0.00	10,462.34	17,879.65	17,879.65
Support Serv - Technology	148,642.54	10,171.61	0.00	138,470.93	138,470.93
Support Serv - Pupil Accounting	13,331.34	0.00	13,331.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	378,588.10	0.00	378,588.10	0.00	0.00
Community Services	62,602.40	0.00	62,602.40	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	853,130.90	375,384.56	477,746.34	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 **	1,053,117.50	1,053,117.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,571.77	20,571.77	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
	16,187,255.90	1,519,021.79	12,979,410.22	1,688,823.89	395,689.42

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25902 Woodland Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,097,846.26	0.00	2,097,846.26	0.00	0.00
Support Serv - Pupil	283,845.68	0.00	283,845.68	0.00	0.00
Support Serv - Instructional	110,509.65	0.00	110,509.65	0.00	0.00
Support Serv - Board of Ed	103,174.44	0.00	103,174.44	0.00	0.00
Support Serv - Executive Adm	223,366.19	0.00	223,366.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	195,417.02	0.00	195,417.02	0.00	0.00
Support Serv - Business	83,837.73	0.00	5,322.50	78,515.23	78,515.23
Operations and Maintenance	382,031.90	0.00	51,754.19	330,277.71	0.00
Pupil Transportation	92,642.75	0.00	92,642.75	0.00	0.00
Support Serv - Planning & Research	2,018.97	0.00	2,018.97	0.00	0.00
Support Serv - Communication	3,727.76	0.00	3,727.76	0.00	0.00
Support Serv - Staff & Personnel	24,529.00	0.00	1,379.06	23,149.94	23,149.94
Support Serv - Technology	108,812.86	0.00	0.00	108,812.86	108,812.86
Support Serv - Pupil Accounting	22,381.78	0.00	22,381.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	47,864.11	0.00	47,864.11	0.00	0.00
Community Services	12,624.69	0.00	12,624.69	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,246.72	163,041.67	97,205.05	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 **	718,590.47	718,590.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,773,467.98	881,632.14	3,351,080.10	540,755.74	210,478.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25903 Grand Blanc Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,137,359.00	1,140.00	2,136,219.00	0.00	0.00
Support Serv - Pupil	177,974.00	0.00	177,974.00	0.00	0.00
Support Serv - Instructional	64,294.00	0.00	64,294.00	0.00	0.00
Support Serv - Board of Ed	55,414.00	0.00	55,414.00	0.00	0.00
Support Serv - Executive Adm	435,410.00	0.00	435,410.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	335,001.00	0.00	335,001.00	0.00	0.00
Support Serv - Business	46,597.00	42,935.00	0.00	3,662.00	3,662.00
Operations and Maintenance	364,121.00	0.00	58,609.00	305,512.00	0.00
Pupil Transportation	407,816.00	0.00	407,816.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	129,627.00	0.00	937.00	128,690.00	128,690.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,514.00	0.00	6,514.00	0.00	0.00
Community Services	39,236.00	0.00	39,236.00	0.00	0.00
Payments to Government Agencies	150.00	150.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	378,311.00	216,053.00	162,258.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	495,725.00	495,725.00	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
	5,073,549.00	756,003.00	3,879,682.00	437,864.00	132,352.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25904 Northridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,377,999.62	15,561.00	1,362,438.62	0.00	0.00
Support Serv - Pupil	255,106.87	0.00	255,106.87	0.00	0.00
Support Serv - Instructional	327,554.67	0.00	327,554.67	0.00	0.00
Support Serv - Board of Ed	17,991.75	0.00	17,991.75	0.00	0.00
Support Serv - Executive Adm	229,057.97	0.00	229,057.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	224,127.60	0.00	224,127.60	0.00	0.00
Support Serv - Business	100,492.51	1,782.88	9,577.00	89,132.63	89,132.63
Operations and Maintenance	498,006.46	27,175.41	114,922.62	355,908.43	0.00
Pupil Transportation	90,526.25	0.00	90,526.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,611.58	0.00	19,611.58	0.00	0.00
Support Serv - Staff & Personnel	42,263.96	0.00	4,742.28	37,521.68	37,521.68
Support Serv - Technology	27,879.77	0.00	3,764.38	24,115.39	24,115.39
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	25,073.94	7,105.00	17,968.94	0.00	0.00
Community Services	18,513.64	0.00	18,513.64	0.00	0.00
Payments to Government Agencies	1,760.00	1,760.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	261,022.66	15,924.27	245,098.39	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
	3,516,989.25	69,308.56	2,941,002.56	506,678.13	150,769.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25905 International Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,286,022.47	0.00	5,286,022.47	0.00	0.00
Support Serv - Pupil	1,147,361.89	0.00	1,147,361.89	0.00	0.00
Support Serv - Instructional	1,897,197.77	0.00	1,897,197.77	0.00	0.00
Support Serv - Board of Ed	34,618.87	0.00	34,618.87	0.00	0.00
Support Serv - Executive Adm	330,324.73	0.00	330,324.73	0.00	0.00
Support Serv - Grant Writer	126,944.63	0.00	126,944.63	0.00	0.00
Support Serv - School Adm	658,717.44	0.00	658,717.44	0.00	0.00
Support Serv - Business	108,688.70	0.00	0.00	108,688.70	108,688.70
Operations and Maintenance	1,271,336.03	42,005.58	346,610.58	882,719.87	0.00
Pupil Transportation	395,005.08	0.00	395,005.08	0.00	0.00
Support Serv - Planning & Research	1,338.01	0.00	1,338.01	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	246,729.68	0.00	6,485.70	240,243.98	240,243.98
Support Serv - Technology	304,044.35	0.00	19,278.98	284,765.37	284,765.37
Support Serv - Pupil Accounting	57,457.77	0.00	57,457.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	256,816.26	0.00	256,816.26	0.00	0.00
Community Services	72,589.47	0.00	72,589.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	147,734.14	147,734.14	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	361.97	0.00	0.00	361.97	361.97
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	833,370.56	588,354.71	245,015.85	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 **	1,193,822.50	1,193,822.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	268,469.43	268,469.43	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
	14,638,951.75	2,240,386.36	10,881,785.50	1,516,779.89	634,060.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25907 Linden Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,630,707.00	0.00	4,630,707.00	0.00	0.00
Support Serv - Pupil	669,429.00	0.00	669,429.00	0.00	0.00
Support Serv - Instructional	1,165,421.00	0.00	1,165,421.00	0.00	0.00
Support Serv - Board of Ed	159,099.00	0.00	159,099.00	0.00	0.00
Support Serv - Executive Adm	335,518.00	0.00	335,518.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	772,419.00	0.00	772,419.00	0.00	0.00
Support Serv - Business	257,163.00	0.00	0.00	257,163.00	257,163.00
Operations and Maintenance	1,408,454.00	0.00	42,814.00	1,365,640.00	0.00
Pupil Transportation	276,940.00	0.00	276,940.00	0.00	0.00
Support Serv - Planning & Research	19,587.00	0.00	19,587.00	0.00	0.00
Support Serv - Communication	81,838.00	0.00	81,838.00	0.00	0.00
Support Serv - Staff & Personnel	478,322.00	0.00	0.00	478,322.00	478,322.00
Support Serv - Technology	91,829.00	0.00	0.00	91,829.00	91,829.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	73,809.00	0.00	73,809.00	0.00	0.00
Support Serv - Other	2,462.00	0.00	2,462.00	0.00	0.00
Community Services	78,181.00	0.00	78,181.00	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	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
	10,501,178.00	0.00	8,308,224.00	2,192,954.00	827,314.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25909 Burton Glen Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,497,074.00	0.00	4,497,074.00	0.00	0.00
Support Serv - Pupil	705,389.00	0.00	705,389.00	0.00	0.00
Support Serv - Instructional	1,043,773.00	0.00	1,043,773.00	0.00	0.00
Support Serv - Board of Ed	80,008.00	0.00	80,008.00	0.00	0.00
Support Serv - Executive Adm	257,545.00	0.00	257,545.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	649,618.00	0.00	649,618.00	0.00	0.00
Support Serv - Business	86,691.00	0.00	0.00	86,691.00	86,691.00
Operations and Maintenance	1,450,913.00	0.00	-212.00	1,451,125.00	0.00
Pupil Transportation	303,503.00	0.00	303,503.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	30,832.00	0.00	30,832.00	0.00	0.00
Support Serv - Staff & Personnel	140,398.00	0.00	0.00	140,398.00	140,398.00
Support Serv - Technology	89,695.00	0.00	0.00	89,695.00	89,695.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	7,959.00	0.00	7,959.00	0.00	0.00
Community Services	223,617.00	0.00	223,617.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,591,988.00	0.00	7,824,079.00	1,767,909.00	316,784.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25910 Richfield Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,811,668.00	0.00	3,811,668.00	0.00	0.00
Support Serv - Pupil	740,393.00	0.00	740,393.00	0.00	0.00
Support Serv - Instructional	512,345.00	0.00	512,345.00	0.00	0.00
Support Serv - Board of Ed	108,276.00	0.00	108,276.00	0.00	0.00
Support Serv - Executive Adm	780,093.00	0.00	780,093.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	398,317.00	0.00	398,317.00	0.00	0.00
Support Serv - Business	3,145.00	0.00	0.00	3,145.00	3,145.00
Operations and Maintenance	924,402.00	1,140.00	94,621.00	828,641.00	0.00
Pupil Transportation	794,419.00	0.00	794,419.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	152,323.00	0.00	0.00	152,323.00	152,323.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,579.00	0.00	30,579.00	0.00	0.00
Community Services	79,090.00	0.00	79,090.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,066,369.00	2,066,369.00	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	871,574.00	563,559.00	308,015.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	404,838.00	404,838.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,677,831.00	3,035,906.00	7,657,816.00	984,109.00	155,468.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25911 Madison Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,060,085.10	29,720.00	6,030,365.10	0.00	0.00
Support Serv - Pupil	99,072.99	0.00	99,072.99	0.00	0.00
Support Serv - Instructional	26,682.24	0.00	26,682.24	0.00	0.00
Support Serv - Board of Ed	54,008.49	0.00	54,008.49	0.00	0.00
Support Serv - Executive Adm	1,013,995.60	0.00	1,013,995.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	798,626.50	0.00	798,626.50	0.00	0.00
Support Serv - Business	39,679.05	38,698.55	0.00	980.50	980.50
Operations and Maintenance	805,024.38	126,892.04	118,989.49	559,142.85	0.00
Pupil Transportation	627,721.92	112,210.48	515,511.44	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	399,312.87	0.00	399,312.87	0.00	0.00
Community Services	5,601.37	0.00	5,601.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,964,474.60	697,663.10	1,266,811.50	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	592,046.39	400,955.37	191,091.02	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 **	713,048.98	713,048.98	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
	13,199,380.48	2,119,188.52	10,520,068.61	560,123.35	980.50

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25912 The New Standard Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,318,471.11	0.00	5,318,471.11	0.00	0.00
Support Serv - Pupil	162,967.62	0.00	162,967.62	0.00	0.00
Support Serv - Instructional	290,395.01	0.00	290,395.01	0.00	0.00
Support Serv - Board of Ed	64,984.02	0.00	64,984.02	0.00	0.00
Support Serv - Executive Adm	920,722.65	0.00	920,722.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	446,894.37	0.00	446,894.37	0.00	0.00
Support Serv - Business	116.00	0.00	0.00	116.00	116.00
Operations and Maintenance	1,517,721.68	120,158.00	384,990.25	1,012,573.43	0.00
Pupil Transportation	489,149.85	0.00	489,149.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	142.19	0.00	142.19	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	99,697.35	0.00	0.00	99,697.35	99,697.35
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	560,006.58	0.00	560,006.58	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	11,533.24	10,025.00	1,508.24	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	797,299.78	501,023.92	296,275.86	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
	10,680,101.45	631,206.92	8,936,507.75	1,112,386.78	99,813.35

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25914 Greater Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,445,358.77	71,805.00	1,373,553.77	0.00	0.00
Support Serv - Pupil	195,661.83	0.00	195,661.83	0.00	0.00
Support Serv - Instructional	193,956.80	0.00	193,956.80	0.00	0.00
Support Serv - Board of Ed	23,500.00	0.00	23,500.00	0.00	0.00
Support Serv - Executive Adm	477,392.39	0.00	477,392.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	322,539.90	0.00	322,539.90	0.00	0.00
Support Serv - Business	3,021.77	0.00	0.00	3,021.77	3,021.77
Operations and Maintenance	447,838.26	40,901.39	93,732.35	313,204.52	0.00
Pupil Transportation	94,594.25	0.00	94,594.25	0.00	0.00
Support Serv - Planning & Research	143.10	0.00	143.10	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	45,565.75	0.00	45,565.75	0.00	0.00
Support Serv - Technology	63,077.63	0.00	3,300.00	59,777.63	59,777.63
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	0.00	0.00	0.00	0.00	0.00
Community Services	17,683.35	0.00	17,683.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,884.59	0.00	9,884.59	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	370,378.30	288,242.30	82,136.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	3,710,596.69	400,948.69	2,933,644.08	376,003.92	62,799.40

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25915 WAY Academy - Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	545,495.18	0.00	545,495.18	0.00	0.00
Support Serv - Pupil	161,846.81	0.00	161,846.81	0.00	0.00
Support Serv - Instructional	52,771.79	0.00	52,771.79	0.00	0.00
Support Serv - Board of Ed	30,775.86	1,450.50	29,325.36	0.00	0.00
Support Serv - Executive Adm	140,166.09	0.00	140,166.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	48,521.22	0.00	48,521.22	0.00	0.00
Support Serv - Business	72,391.43	0.00	0.00	72,391.43	72,391.43
Operations and Maintenance	201,987.63	0.00	48,188.84	153,798.79	0.00
Pupil Transportation	17,500.00	0.00	17,500.00	0.00	0.00
Support Serv - Planning & Research	29,559.46	0.00	29,559.46	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	50,864.86	0.00	2,796.80	48,068.06	48,068.06
Support Serv - Pupil Accounting	7,503.40	0.00	7,503.40	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	5,521.49	0.00	5,521.49	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	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
	1,365,265.22	1,450.50	1,089,556.44	274,258.28	120,459.49

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25916 Eagle's Nest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,136,885.67	1,303.72	1,135,581.95	0.00	0.00
Support Serv - Pupil	68,699.40	0.00	68,699.40	0.00	0.00
Support Serv - Instructional	88,929.64	0.00	88,929.64	0.00	0.00
Support Serv - Board of Ed	50,822.20	0.00	50,822.20	0.00	0.00
Support Serv - Executive Adm	58,298.58	0.00	58,298.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,583.80	0.00	221,583.80	0.00	0.00
Support Serv - Business	579,908.26	0.00	0.00	579,908.26	579,908.26
Operations and Maintenance	612,575.60	0.00	65,551.96	547,023.64	0.00
Pupil Transportation	67,362.65	0.00	67,362.65	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	334.88	334.88	0.00	0.00	0.00
Support Serv - Technology	1,574.83	0.00	0.00	1,574.83	1,574.83
Support Serv - Pupil Accounting	10,079.27	0.00	10,079.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,496.26	0.00	8,496.26	0.00	0.00
Community Services	9,959.71	0.00	9,959.71	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	197,451.39	155,517.18	41,934.21	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 **	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
	3,112,962.14	157,155.78	1,827,299.63	1,128,506.73	581,483.09

Michigan Department of Education
Costs for the Development of 2025-2026 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	967,477.18	0.00	967,477.18	0.00	0.00
Support Serv - Pupil	229,861.37	0.00	229,861.37	0.00	0.00
Support Serv - Instructional	28,655.37	18,805.37	9,850.00	0.00	0.00
Support Serv - Board of Ed	13,396.21	0.00	13,396.21	0.00	0.00
Support Serv - Executive Adm	1,208,211.41	0.00	1,208,211.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	291,771.92	6,025.36	285,746.56	0.00	0.00
Support Serv - Business	78,197.61	0.00	0.00	78,197.61	78,197.61
Operations and Maintenance	549,267.36	28,879.15	0.00	520,388.21	0.00
Pupil Transportation	7,356.74	0.00	7,356.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,992.61	0.00	24,992.61	0.00	0.00
Support Serv - Staff & Personnel	900.90	0.00	0.00	900.90	900.90
Support Serv - Technology	148,875.04	15,786.40	0.00	133,088.64	133,088.64
Support Serv - Pupil Accounting	60,531.47	0.00	60,531.47	0.00	0.00
Support Serv - Central - Other	87,881.03	0.00	87,881.03	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
	3,697,376.22	69,496.28	2,895,304.58	732,575.36	212,187.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
25919 Flint Cultural Center Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,436,340.86	0.00	4,436,340.86	0.00	0.00
Support Serv - Pupil	664,910.68	0.00	664,910.68	0.00	0.00
Support Serv - Instructional	492,431.03	0.00	492,431.03	0.00	0.00
Support Serv - Board of Ed	33,078.81	0.00	33,078.81	0.00	0.00
Support Serv - Executive Adm	582,262.14	0.00	582,262.14	0.00	0.00
Support Serv - Grant Writer	7,000.00	0.00	7,000.00	0.00	0.00
Support Serv - School Adm	432,017.03	0.00	432,017.03	0.00	0.00
Support Serv - Business	218,193.93	0.00	0.00	218,193.93	218,193.93
Operations and Maintenance	1,004,063.11	58,260.00	52,532.59	893,270.52	0.00
Pupil Transportation	14,511.20	0.00	14,511.20	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	14,614.41	0.00	0.00	14,614.41	14,614.41
Support Serv - Technology	230,669.30	0.00	60,000.00	170,669.30	170,669.30
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	101,598.12	0.00	101,598.12	0.00	0.00
Community Services	13,205.73	0.00	13,205.73	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	9,331.70	0.00	8,520.20	811.50	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	620,096.99	377,070.54	243,026.45	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
	8,874,325.04	435,330.54	7,141,434.84	1,297,559.66	403,477.64

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
26010 Beaverton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,858,389.51	4,063.61	8,854,325.90	0.00	0.00
Support Serv - Pupil	781,835.07	0.00	781,835.07	0.00	0.00
Support Serv - Instructional	311,682.65	0.00	311,682.65	0.00	0.00
Support Serv - Board of Ed	130,135.37	0.00	130,135.37	0.00	0.00
Support Serv - Executive Adm	335,214.94	0.00	335,214.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	676,809.72	0.00	676,809.72	0.00	0.00
Support Serv - Business	550,748.79	0.00	133,699.71	417,049.08	417,049.08
Operations and Maintenance	1,193,621.24	4,249.99	85,265.71	1,104,105.54	0.00
Pupil Transportation	742,184.04	2,691.68	739,492.36	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	50,920.28	0.00	48,970.28	1,950.00	1,950.00
Support Serv - Technology	353,603.76	32,436.52	0.00	321,167.24	321,167.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	130,086.91	0.00	130,086.91	0.00	0.00
Support Serv - Other	305,203.20	0.00	305,203.20	0.00	0.00
Community Services	5,809.05	0.00	5,809.05	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	323.19	323.19	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,335,798.45	641,341.17	694,457.28	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 **	1,077,183.10	1,077,183.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,432,142.60	1,432,142.60	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
	18,271,691.87	3,194,431.86	13,232,988.15	1,844,271.86	740,166.32

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
26040 Gladwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,657,184.15	0.00	12,657,184.15	0.00	0.00
Support Serv - Pupil	1,509,071.69	0.00	1,509,071.69	0.00	0.00
Support Serv - Instructional	929,805.91	0.00	929,805.91	0.00	0.00
Support Serv - Board of Ed	79,098.32	0.00	79,098.32	0.00	0.00
Support Serv - Executive Adm	347,177.34	0.00	347,177.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,209,604.37	0.00	1,209,604.37	0.00	0.00
Support Serv - Business	526,586.15	36,874.19	57,312.75	432,399.21	432,399.21
Operations and Maintenance	2,306,754.09	407,684.77	168,029.52	1,731,039.80	0.00
Pupil Transportation	1,520,525.19	123,152.00	1,397,373.19	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	18,615.73	0.00	1,268.10	17,347.63	17,347.63
Support Serv - Technology	711,412.68	177,360.17	0.00	534,052.51	534,052.51
Support Serv - Pupil Accounting	85,929.25	0.00	85,929.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	508,307.70	0.00	508,307.70	0.00	0.00
Community Services	26,417.52	0.00	26,417.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	387.22	387.22	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,613,407.69	694,843.47	918,564.22	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 **	1,142,817.27	1,142,817.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	659,012.50	659,012.50	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
	25,852,114.77	3,242,131.59	19,895,144.03	2,714,839.15	983,799.35

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
27000 Gogebic-Ontonagon ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	203,677.78	6,208.44	197,469.34	0.00	0.00
Support Serv - Pupil	1,015,549.46	0.00	1,015,549.46	0.00	0.00
Support Serv - Instructional	2,337,617.67	4,089.45	2,333,528.22	0.00	0.00
Support Serv - Board of Ed	46,240.85	0.00	46,240.85	0.00	0.00
Support Serv - Executive Adm	318,487.39	0.00	318,487.39	0.00	0.00
Support Serv - Grant Writer	31,906.83	0.00	31,906.83	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	507,853.63	4.97	35,005.00	472,843.66	472,843.66
Operations and Maintenance	140,098.23	0.00	1,500.00	138,598.23	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	7,840.00	0.00	0.00	7,840.00	7,840.00
Support Serv - Technology	54,607.86	38,646.18	0.00	15,961.68	15,961.68
Support Serv - Pupil Accounting	15,529.40	0.00	15,529.40	0.00	0.00
Support Serv - Central - Other	212,040.73	0.00	212,040.73	0.00	0.00
Support Serv - Other	22,568.74	22,568.74	0.00	0.00	0.00
Community Services	458,880.28	24,648.14	434,232.14	0.00	0.00
Payments to Government Agencies	7,436,730.04	7,436,730.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,992,854.39	166,979.31	2,825,875.08	0.00	0.00
Support Serv - Pupil	2,822,608.10	0.00	2,822,608.10	0.00	0.00
Support Serv - Instructional	626,794.85	6,824.19	619,970.66	0.00	0.00
Support Serv - Board of Ed	26,849.83	0.00	26,849.83	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	164,509.09	0.00	164,509.09	0.00	0.00
Support Serv - Business	269,367.10	51.25	0.00	269,315.85	269,315.85
Operations and Maintenance	242,104.64	0.00	0.00	242,104.64	0.00
Pupil Transportation	304,443.12	0.00	304,443.12	0.00	0.00
Support Serv - Planning & Research	55,714.97	0.00	55,714.97	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	45,621.88	0.00	19,325.39	26,296.49	26,296.49
Support Serv - Technology	133,934.41	0.00	0.00	133,934.41	133,934.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	193,184.07	0.00	193,184.07	0.00	0.00
Support Serv - Other	68,194.45	56,047.10	12,147.35	0.00	0.00
Community Services	2,713.62	0.00	2,713.62	0.00	0.00
Payments to Government Agencies	96,681.77	96,681.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	20,855,205.18	7,859,479.58	11,688,830.64	1,306,894.96	926,192.09

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
27010 Bessemer Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,955,943.34	0.00	2,955,943.34	0.00	0.00
Support Serv - Pupil	227.27	0.00	227.27	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	31,810.98	0.00	31,810.98	0.00	0.00
Support Serv - Executive Adm	267,933.74	0.00	267,933.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	334,223.16	0.00	334,223.16	0.00	0.00
Support Serv - Business	15,666.80	7,117.15	0.00	8,549.65	8,549.65
Operations and Maintenance	610,862.00	4,475.29	101,245.12	505,141.59	0.00
Pupil Transportation	942,155.83	10,776.00	931,379.83	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	163,921.71	0.00	19,999.36	143,922.35	143,922.35
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	168,491.79	0.00	168,491.79	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	445,696.43	176,275.35	269,421.08	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 **	133,475.00	133,475.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,070,408.05	332,118.79	5,080,675.67	657,613.59	152,472.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	6,686,454.61	38,367.80	6,648,086.81	0.00	0.00
Support Serv - Pupil	251,001.84	0.00	251,001.84	0.00	0.00
Support Serv - Instructional	339,033.01	0.00	339,033.01	0.00	0.00
Support Serv - Board of Ed	99,173.72	0.00	99,173.72	0.00	0.00
Support Serv - Executive Adm	412,859.28	0.00	412,859.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	568,609.29	0.00	568,609.29	0.00	0.00
Support Serv - Business	360,553.30	34,612.83	0.00	325,940.47	325,940.47
Operations and Maintenance	1,156,192.93	72,826.64	0.00	1,083,366.29	0.00
Pupil Transportation	312,971.80	0.00	312,971.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,514.07	0.00	34,514.07	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	42,940.18	0.00	42,940.18	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	55,537.50	55,537.50	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	844,733.28	315,454.13	529,279.15	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 **	573,585.00	573,585.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,738,159.81	1,090,383.90	9,238,469.15	1,409,306.76	325,940.47

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
27070 Wakefield-Marenisco School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,455,583.55	16,593.45	2,438,990.10	0.00	0.00
Support Serv - Pupil	111,784.23	0.00	111,784.23	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	36,921.82	0.00	36,921.82	0.00	0.00
Support Serv - Executive Adm	201,824.10	0.00	201,824.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,653.20	0.00	120,653.20	0.00	0.00
Support Serv - Business	88,873.69	0.00	0.00	88,873.69	88,873.69
Operations and Maintenance	481,643.27	39,962.67	13,408.54	428,272.06	0.00
Pupil Transportation	164,165.99	0.00	164,165.99	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	45,767.49	0.00	0.00	45,767.49	45,767.49
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	136,969.80	6,253.22	130,716.58	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	246,542.04	86,627.78	159,914.26	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	69,877.65	69,877.65	0.00	0.00	0.00
Trust Funds					
All Costs *	9,700.00	0.00	9,700.00	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
	4,170,306.83	219,314.77	3,388,078.82	562,913.24	134,641.18

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
27080 Watersmeet Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,653,155.54	0.00	2,653,155.54	0.00	0.00
Support Serv - Pupil	237,743.17	0.00	237,743.17	0.00	0.00
Support Serv - Instructional	39,179.50	0.00	39,179.50	0.00	0.00
Support Serv - Board of Ed	39,154.55	0.00	39,154.55	0.00	0.00
Support Serv - Executive Adm	281,831.54	0.00	281,831.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,714.07	0.00	10,714.07	0.00	0.00
Support Serv - Business	84,997.89	0.00	0.00	84,997.89	84,997.89
Operations and Maintenance	455,060.16	0.00	0.00	455,060.16	0.00
Pupil Transportation	149,038.37	0.00	149,038.37	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	53,985.94	0.00	0.00	53,985.94	53,985.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	173,104.68	0.00	173,104.68	0.00	0.00
Support Serv - Other	74,907.98	0.00	74,907.98	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	488,417.51	488,417.51	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	201,289.23	94,533.36	106,755.87	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 **	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 *	6,650.00	0.00	6,650.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,949,230.13	582,950.87	3,772,235.27	594,043.99	138,983.83

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
28000 Northwest Education Services
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	694,930.31	0.00	694,930.31	0.00	0.00
Support Serv - Pupil	288,352.97	0.00	288,352.97	0.00	0.00
Support Serv - Instructional	5,296,997.36	12,586.17	5,284,411.19	0.00	0.00
Support Serv - Board of Ed	24,522.72	0.00	24,522.72	0.00	0.00
Support Serv - Executive Adm	576,230.64	0.00	576,230.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,103,548.03	4,452.17	38,095.61	1,061,000.25	1,061,000.25
Operations and Maintenance	344,869.58	9,591.21	18,630.18	316,648.19	0.00
Pupil Transportation	47,428.30	0.00	47,428.30	0.00	0.00
Support Serv - Planning & Research	4,499.00	0.00	4,499.00	0.00	0.00
Support Serv - Communication	168,128.00	154.09	167,973.91	0.00	0.00
Support Serv - Staff & Personnel	185,328.28	60.72	4,423.82	180,843.74	180,843.74
Support Serv - Technology	1,275,468.15	25,889.62	10,525.37	1,239,053.16	1,239,053.16
Support Serv - Pupil Accounting	105,131.97	0.00	105,131.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,318.45	0.00	31,318.45	0.00	0.00
Community Services	295,921.32	0.00	295,921.32	0.00	0.00
Payments to Government Agencies	7,600,381.09	7,600,381.09	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	22,274,684.45	308,632.80	21,966,051.65	0.00	0.00
Support Serv - Pupil	28,542,405.52	25,849.76	28,516,555.76	0.00	0.00
Support Serv - Instructional	4,315,585.09	213,427.04	4,102,158.05	0.00	0.00
Support Serv - Board of Ed	61,485.40	0.00	61,485.40	0.00	0.00
Support Serv - Executive Adm	302,608.93	0.00	302,608.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,915,185.60	1,797.74	1,913,387.86	0.00	0.00
Support Serv - Business	1,502,389.65	30,684.96	40,000.00	1,431,704.69	1,431,704.69
Operations and Maintenance	2,582,971.27	143,737.43	83,200.00	2,356,033.84	0.00
Pupil Transportation	4,954,911.02	0.00	4,954,911.02	0.00	0.00
Support Serv - Planning & Research	304,848.46	0.00	304,848.46	0.00	0.00
Support Serv - Communication	222,174.73	544.90	221,629.83	0.00	0.00
Support Serv - Staff & Personnel	509,385.73	215.28	16,117.58	493,052.87	493,052.87
Support Serv - Technology	1,350,554.13	73,764.06	0.00	1,276,790.07	1,276,790.07
Support Serv - Pupil Accounting	36,786.29	0.00	36,786.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,964.43	0.00	282,964.43	0.00	0.00
Community Services	361,686.00	0.00	361,686.00	0.00	0.00
Payments to Government Agencies	5,735,591.17	5,735,591.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,937,031.78	2,937,031.78	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	3,608,332.22	3,608,332.22	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	99,844,638.04	20,732,724.21	70,756,787.02	8,355,126.81	5,682,444.78

Michigan Department of Education
Costs for the Development of 2025-2026 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	71,300,763.54	793,423.15	70,507,340.39	0.00	0.00
Support Serv - Pupil	5,825,390.88	0.00	5,825,390.88	0.00	0.00
Support Serv - Instructional	7,677,645.96	15,196.31	7,662,449.65	0.00	0.00
Support Serv - Board of Ed	136,032.27	647.70	135,384.57	0.00	0.00
Support Serv - Executive Adm	731,347.41	708.72	730,638.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,566,683.82	1,547.87	9,565,135.95	0.00	0.00
Support Serv - Business	2,259,019.97	500.00	42,658.70	2,215,861.27	2,215,861.27
Operations and Maintenance	14,059,605.08	67,933.40	450,896.98	13,540,774.70	0.00
Pupil Transportation	7,731,815.78	167,811.47	7,564,004.31	0.00	0.00
Support Serv - Planning & Research	0.20	0.00	0.20	0.00	0.00
Support Serv - Communication	419,835.38	388.00	419,447.38	0.00	0.00
Support Serv - Staff & Personnel	1,224,161.03	1,971.90	66,023.08	1,156,166.05	1,156,166.05
Support Serv - Technology	2,687,368.72	67,543.77	139,550.94	2,480,274.01	2,480,274.01
Support Serv - Pupil Accounting	131,845.89	0.00	131,845.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,268,448.38	11,835.00	2,256,613.38	0.00	0.00
Community Services	296,379.58	59,547.03	236,832.55	0.00	0.00
Payments to Government Agencies	98,845.20	98,845.20	0.00	0.00	0.00
Facilities Acquisition	21,375.00	21,375.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	147,983.33	0.00	147,983.33	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,494.54	0.00	4,489.58	1,004.96	0.00
Pupil Transportation	25,690.75	0.00	25,690.75	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,709,190.03	3,477,746.78	5,231,443.25	0.00	0.00
Community Services	3,973,108.35	109,709.87	3,863,398.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	181,571.08	181,571.08	0.00	0.00	0.00
Debt Service Funds					
All Costs **	21,701,031.69	21,701,031.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,132,638.46	19,132,638.46	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
	180,313,272.32	45,911,972.40	115,007,218.93	19,394,080.99	5,852,301.33

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
28035 Buckley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,728,129.72	0.00	3,728,129.72	0.00	0.00
Support Serv - Pupil	224,137.07	0.00	224,137.07	0.00	0.00
Support Serv - Instructional	52,967.21	0.00	52,967.21	0.00	0.00
Support Serv - Board of Ed	59,181.52	0.00	59,181.52	0.00	0.00
Support Serv - Executive Adm	275,836.91	0.00	275,836.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	304,263.31	0.00	304,263.31	0.00	0.00
Support Serv - Business	103,746.69	0.00	0.00	103,746.69	103,746.69
Operations and Maintenance	837,411.49	222,206.48	20,561.82	594,643.19	0.00
Pupil Transportation	300,422.61	20,935.43	279,487.18	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	4,804.94	0.00	4,803.25	1.69	1.69
Support Serv - Technology	176,609.73	36,274.60	0.00	140,335.13	140,335.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	10,196.92	0.00	10,196.92	0.00	0.00
Support Serv - Other	151,782.39	5,389.52	146,392.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	7,352.42	7,352.42	0.00	0.00	0.00
Facilities Acquisition	26,842.39	26,842.39	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	439,403.87	223,855.82	215,548.05	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 **	557,200.01	557,200.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	376,211.04	376,211.04	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
	7,636,500.24	1,476,267.71	5,321,505.83	838,726.70	244,083.51

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
28090 Kingsley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,278,320.03	63,325.80	12,214,994.23	0.00	0.00
Support Serv - Pupil	512,709.70	0.00	512,709.70	0.00	0.00
Support Serv - Instructional	160,950.88	0.00	160,950.88	0.00	0.00
Support Serv - Board of Ed	215,804.65	0.00	215,804.65	0.00	0.00
Support Serv - Executive Adm	444,092.50	787.57	443,304.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,065,561.45	6,258.46	1,059,302.99	0.00	0.00
Support Serv - Business	199,767.04	10,126.99	0.00	189,640.05	189,640.05
Operations and Maintenance	1,521,777.73	73,126.45	183,802.59	1,264,848.69	0.00
Pupil Transportation	1,777,531.62	448,388.57	1,329,143.05	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	599,117.64	329,723.53	0.00	269,394.11	269,394.11
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	525,185.49	29,897.79	495,287.70	0.00	0.00
Community Services	115,655.00	4,367.41	111,287.59	0.00	0.00
Payments to Government Agencies	11,844.69	11,844.69	0.00	0.00	0.00
Facilities Acquisition	16,739.00	16,739.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,333,285.56	486,471.40	846,814.16	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	49,780.00	49,780.00	0.00	0.00	0.00
Trust Funds					
All Costs *	12,860.00	0.00	12,860.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,091,708.53	1,091,708.53	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,932,691.51	2,622,546.19	17,586,262.47	1,723,882.85	459,034.16

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
28900 Old Mission Peninsula School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,008,966.29	0.00	1,008,966.29	0.00	0.00
Support Serv - Pupil	33,055.06	0.00	33,055.06	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	9,987.14	0.00	9,987.14	0.00	0.00
Support Serv - Executive Adm	64,892.48	0.00	64,892.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	201,043.17	0.00	201,043.17	0.00	0.00
Support Serv - Business	38,939.88	0.00	0.00	38,939.88	38,939.88
Operations and Maintenance	265,733.43	3,236.37	9,030.00	253,467.06	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	33,179.97	0.00	0.00	33,179.97	33,179.97
Support Serv - Technology	59,224.97	31,460.75	0.00	27,764.22	27,764.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,947.62	0.00	14,947.62	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	73,196.09	29,179.88	44,016.21	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 **	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
	1,803,166.10	63,877.00	1,385,937.97	353,351.13	99,884.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
28901 Woodland School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,379,869.92	52,483.36	1,327,386.56	0.00	0.00
Support Serv - Pupil	47,952.29	0.00	47,952.29	0.00	0.00
Support Serv - Instructional	28,049.13	12,476.99	15,572.14	0.00	0.00
Support Serv - Board of Ed	8,140.00	0.00	8,140.00	0.00	0.00
Support Serv - Executive Adm	60,360.34	0.00	60,360.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	218,833.46	0.00	218,833.46	0.00	0.00
Support Serv - Business	85,402.00	0.00	0.00	85,402.00	85,402.00
Operations and Maintenance	307,066.88	43,138.77	24,616.83	239,311.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	236.95	0.00	236.95	0.00	0.00
Support Serv - Staff & Personnel	1,812.27	0.00	0.00	1,812.27	1,812.27
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	1,672.66	0.00	1,672.66	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	86,713.81	0.00	86,713.81	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 **	852,382.00	852,382.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,020.00	34,020.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,112,511.71	994,501.12	1,791,485.04	326,525.55	87,214.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
28902 Grand Traverse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,580,043.30	13,121.11	4,566,922.19	0.00	0.00
Support Serv - Pupil	78,173.36	0.00	78,173.36	0.00	0.00
Support Serv - Instructional	117,001.59	0.00	117,001.59	0.00	0.00
Support Serv - Board of Ed	22,539.00	0.00	22,539.00	0.00	0.00
Support Serv - Executive Adm	1,240,306.26	0.00	1,240,306.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	111,959.90	0.00	111,959.90	0.00	0.00
Support Serv - Business	242,930.01	7,500.00	0.00	235,430.01	235,430.01
Operations and Maintenance	1,386,676.71	608,578.50	69,403.43	708,694.78	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	208,441.31	160,651.68	0.00	47,789.63	47,789.63
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	125,266.10	14,504.43	110,761.67	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	110,510.89	0.00	110,510.89	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 **	959,994.60	959,994.60	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
	9,183,843.03	1,764,350.32	6,427,578.29	991,914.42	283,219.64

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
28904 The Greenspire School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,025,621.38	10,161.16	2,015,460.22	0.00	0.00
Support Serv - Pupil	102,639.24	0.00	102,639.24	0.00	0.00
Support Serv - Instructional	6,827.17	0.00	6,827.17	0.00	0.00
Support Serv - Board of Ed	44,686.72	0.00	44,686.72	0.00	0.00
Support Serv - Executive Adm	310,571.13	0.00	310,571.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,367.27	0.00	339,367.27	0.00	0.00
Support Serv - Business	87,851.34	48,635.21	12,171.36	27,044.77	27,044.77
Operations and Maintenance	90,870.72	0.00	5,853.40	85,017.32	0.00
Pupil Transportation	6,691.76	0.00	6,691.76	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	41,891.53	0.00	15,961.44	25,930.09	25,930.09
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	30,726.92	0.00	30,726.92	0.00	0.00
Community Services	911.00	0.00	911.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,286,147.00	1,286,147.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	4,374,803.18	1,344,943.37	2,891,867.63	137,992.18	52,974.86

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,274,075.19	0.00	1,274,075.19	0.00	0.00
Support Serv - Instructional	1,441,037.06	0.00	1,441,037.06	0.00	0.00
Support Serv - Board of Ed	68,125.85	0.00	68,125.85	0.00	0.00
Support Serv - Executive Adm	369,149.43	0.00	369,149.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,135,046.52	49,680.69	10,111.25	2,075,254.58	2,075,254.58
Operations and Maintenance	370,314.99	9,643.14	9,992.38	350,679.47	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	20,395.90	0.00	19,878.90	517.00	517.00
Support Serv - Technology	1,220,925.78	1,095.00	125,000.00	1,094,830.78	1,094,830.78
Support Serv - Pupil Accounting	68,779.00	0.00	68,779.00	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	13,329,503.84	273,558.63	13,055,945.21	0.00	0.00
Support Serv - Pupil	10,345,704.30	40,147.28	10,305,557.02	0.00	0.00
Support Serv - Instructional	1,183,399.70	286,490.19	896,909.51	0.00	0.00
Support Serv - Board of Ed	80,063.33	0.00	80,063.33	0.00	0.00
Support Serv - Executive Adm	332,722.81	648.35	332,074.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,262,458.42	18,695.85	1,243,762.57	0.00	0.00
Support Serv - Business	262,823.78	74,011.10	36,338.01	152,474.67	152,474.67
Operations and Maintenance	914,297.91	43,012.10	400.47	870,885.34	0.00
Pupil Transportation	3,369,295.16	0.00	3,369,295.16	0.00	0.00
Support Serv - Planning & Research	78,193.50	0.00	78,193.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,391.68	6,435.00	2,340.85	7,615.83	7,615.83
Support Serv - Technology	322,682.58	0.00	37,442.80	285,239.78	285,239.78
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	106,793.69	0.00	106,793.69	0.00	0.00
Community Services	2,391,943.30	16,358.54	2,375,584.76	0.00	0.00
Payments to Government Agencies	7,109,212.99	7,109,212.99	0.00	0.00	0.00
Facilities Acquisition	234,845.47	234,845.47	0.00	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	5,378,477.68	5,378,477.68	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	53,686,659.86	13,542,312.01	35,306,850.40	4,837,497.45	3,615,932.64

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
29010 Alma Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,786,526.25	24,860.98	15,761,665.27	0.00	0.00
Support Serv - Pupil	2,146,656.34	1,864.80	2,144,791.54	0.00	0.00
Support Serv - Instructional	925,093.29	1,999.86	923,093.43	0.00	0.00
Support Serv - Board of Ed	73,653.14	67.73	73,585.41	0.00	0.00
Support Serv - Executive Adm	367,219.99	56.49	367,163.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,511,155.37	941.71	1,510,213.66	0.00	0.00
Support Serv - Business	479,173.74	8,865.97	0.00	470,307.77	470,307.77
Operations and Maintenance	3,140,787.03	58,954.53	151,686.76	2,930,145.74	0.00
Pupil Transportation	979,698.39	125,954.58	853,743.81	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	166,375.48	290.10	14,623.51	151,461.87	151,461.87
Support Serv - Technology	498,034.16	146,143.98	50,917.25	300,972.93	300,972.93
Support Serv - Pupil Accounting	35,550.90	0.00	35,550.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	677,953.79	251.67	677,702.12	0.00	0.00
Community Services	352,123.44	11,641.15	340,482.29	0.00	0.00
Payments to Government Agencies	48,000.00	48,000.00	0.00	0.00	0.00
Facilities Acquisition	1,472,245.75	1,472,245.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,084,544.02	79,982.49	1,004,561.53	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	7,968.61	0.00	7,968.61	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	97,634.91	0.00	97,634.91	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	74,652.78	0.00	0.00	74,652.78	0.00
Pupil Transportation	4,022.71	0.00	4,022.71	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,635,753.00	664,824.35	970,928.65	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	158,840.90	158,840.90	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,170,827.96	11,170,827.96	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
	42,894,491.95	13,976,615.00	24,990,335.86	3,927,541.09	922,742.57

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
29020 Ashley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,960,099.35	2,007.06	1,958,092.29	0.00	0.00
Support Serv - Pupil	36,173.48	0.00	36,173.48	0.00	0.00
Support Serv - Instructional	56,947.75	11,359.78	45,587.97	0.00	0.00
Support Serv - Board of Ed	29,652.63	0.00	29,652.63	0.00	0.00
Support Serv - Executive Adm	196,286.54	0.00	196,286.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,166.82	0.00	339,166.82	0.00	0.00
Support Serv - Business	46,070.70	8,088.22	0.00	37,982.48	37,982.48
Operations and Maintenance	305,080.30	0.00	41,233.10	263,847.20	0.00
Pupil Transportation	239,625.60	0.00	239,625.60	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	23,562.00	0.00	2,785.00	20,777.00	20,777.00
Support Serv - Technology	58,539.43	0.00	0.00	58,539.43	58,539.43
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	70,582.87	0.00	70,582.87	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	22,710.00	22,710.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,122.53	0.00	0.00	10,122.53	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,384.78	161,346.43	160,038.35	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 **	699,949.34	699,949.34	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	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,415,954.12	905,460.83	3,119,224.65	391,268.64	117,298.91

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
29040 Breckenridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,320,204.04	7,387.06	5,312,816.98	0.00	0.00
Support Serv - Pupil	368,337.32	0.00	368,337.32	0.00	0.00
Support Serv - Instructional	204,993.27	0.00	204,993.27	0.00	0.00
Support Serv - Board of Ed	66,586.93	0.00	66,586.93	0.00	0.00
Support Serv - Executive Adm	292,068.40	0.00	292,068.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	574,470.01	0.00	574,470.01	0.00	0.00
Support Serv - Business	100,191.66	6,542.69	3,606.25	90,042.72	90,042.72
Operations and Maintenance	1,725,340.72	800,777.28	80,759.04	843,804.40	0.00
Pupil Transportation	422,253.13	0.00	422,253.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,352.20	0.00	1,352.20	0.00	0.00
Support Serv - Staff & Personnel	1,253.88	0.00	1,253.88	0.00	0.00
Support Serv - Technology	103,803.23	98,937.51	0.00	4,865.72	4,865.72
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	276,032.26	0.00	276,032.26	0.00	0.00
Community Services	133,895.66	0.00	133,895.66	0.00	0.00
Payments to Government Agencies	67,200.00	67,200.00	0.00	0.00	0.00
Facilities Acquisition	3,578.83	3,578.83	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	745,737.10	214,636.17	531,100.93	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 **	1,424,978.50	1,424,978.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,782,461.47	2,782,461.47	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
	14,614,738.61	5,406,499.51	8,269,526.26	938,712.84	94,908.44

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
29050 Fulton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,749,469.48	0.00	4,749,469.48	0.00	0.00
Support Serv - Pupil	441,190.92	0.00	441,190.92	0.00	0.00
Support Serv - Instructional	273,630.11	0.00	273,630.11	0.00	0.00
Support Serv - Board of Ed	239,783.86	0.00	239,783.86	0.00	0.00
Support Serv - Executive Adm	242,847.20	0.00	242,847.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	458,334.52	0.00	458,334.52	0.00	0.00
Support Serv - Business	271,604.83	61,907.14	3,783.34	205,914.35	205,914.35
Operations and Maintenance	976,383.93	11,187.98	114,169.70	851,026.25	0.00
Pupil Transportation	428,222.95	0.00	428,222.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,853.62	0.00	1,853.62	0.00	0.00
Support Serv - Staff & Personnel	218.75	0.00	218.75	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	256,723.77	0.00	256,723.77	0.00	0.00
Community Services	44,561.49	0.00	44,561.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	87,493.77	87,493.77	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	698,363.62	298,204.66	400,158.96	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 **	527,600.00	527,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,235,938.69	2,235,938.69	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
	11,934,221.51	3,222,332.24	7,654,948.67	1,056,940.60	205,914.35

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
29060 Ithaca Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,309,513.00	20,807.96	8,288,705.04	0.00	0.00
Support Serv - Pupil	765,145.36	0.00	765,145.36	0.00	0.00
Support Serv - Instructional	176,324.49	2,605.28	173,719.21	0.00	0.00
Support Serv - Board of Ed	181,933.94	0.00	181,933.94	0.00	0.00
Support Serv - Executive Adm	213,722.21	0.00	213,722.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	773,413.03	827.63	772,585.40	0.00	0.00
Support Serv - Business	244,807.59	41,934.45	0.00	202,873.14	202,873.14
Operations and Maintenance	1,539,532.26	135,477.37	77,965.62	1,326,089.27	0.00
Pupil Transportation	924,640.05	129,182.98	795,457.07	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	469,295.59	46,486.44	1,072.09	421,737.06	421,737.06
Support Serv - Pupil Accounting	19,623.00	0.00	19,623.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	437,209.21	9,532.81	427,676.40	0.00	0.00
Community Services	41,210.48	0.00	41,210.48	0.00	0.00
Payments to Government Agencies	28,800.00	28,800.00	0.00	0.00	0.00
Facilities Acquisition	11,650.00	11,650.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,197,727.36	455,497.15	742,230.21	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	589,727.53	589,727.53	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,661,003.04	1,661,003.04	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
	17,585,278.14	3,133,532.64	12,501,046.03	1,950,699.47	624,610.20

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
29100 St. Louis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,349,926.99	15,973.99	7,333,953.00	0.00	0.00
Support Serv - Pupil	710,295.05	0.00	710,295.05	0.00	0.00
Support Serv - Instructional	752,800.55	0.00	752,800.55	0.00	0.00
Support Serv - Board of Ed	104,684.00	0.00	104,684.00	0.00	0.00
Support Serv - Executive Adm	392,254.90	0.00	392,254.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,059,144.56	0.00	1,059,144.56	0.00	0.00
Support Serv - Business	137,843.67	9,539.09	0.00	128,304.58	128,304.58
Operations and Maintenance	1,762,358.02	66,826.48	113,141.54	1,582,390.00	0.00
Pupil Transportation	536,248.23	0.00	536,248.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,321.50	0.00	9,321.50	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	343,372.89	192,845.46	8,653.35	141,874.08	141,874.08
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	311,779.51	18,833.39	292,946.12	0.00	0.00
Community Services	12,120.86	0.00	12,120.86	0.00	0.00
Payments to Government Agencies	38,400.00	38,400.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,383,811.94	604,399.72	779,412.22	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 **	2,149,639.48	2,149,639.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,809,146.32	4,809,146.32	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
	21,863,148.47	7,905,603.93	12,104,975.88	1,852,568.66	270,178.66

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30000 Hillsdale ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,858.28	0.00	4,858.28	0.00	0.00
Support Serv - Pupil	915,786.40	0.00	915,786.40	0.00	0.00
Support Serv - Instructional	563,275.05	0.00	563,275.05	0.00	0.00
Support Serv - Board of Ed	31,307.00	0.00	31,307.00	0.00	0.00
Support Serv - Executive Adm	162,624.38	0.00	162,624.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	608,815.13	177.74	439.00	608,198.39	608,198.39
Operations and Maintenance	213,159.94	0.00	8,700.00	204,459.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,614.41	0.00	5,614.41	0.00	0.00
Support Serv - Staff & Personnel	106,849.07	0.00	0.00	106,849.07	106,849.07
Support Serv - Technology	77,313.84	0.00	373.00	76,940.84	76,940.84
Support Serv - Pupil Accounting	246,396.45	0.00	246,396.45	0.00	0.00
Support Serv - Central - Other	30,421.65	0.00	30,421.65	0.00	0.00
Support Serv - Other	8,830.98	0.00	8,830.98	0.00	0.00
Community Services	252,588.81	0.00	252,588.81	0.00	0.00
Payments to Government Agencies	2,412,622.07	2,412,622.07	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,013,214.62	68,098.89	4,945,115.73	0.00	0.00
Support Serv - Pupil	6,386,394.80	0.00	6,386,394.80	0.00	0.00
Support Serv - Instructional	1,182,355.86	0.00	1,182,355.86	0.00	0.00
Support Serv - Board of Ed	45,928.56	0.00	45,928.56	0.00	0.00
Support Serv - Executive Adm	137,834.66	0.00	137,834.66	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	495,227.79	2,991.74	2,604.02	489,632.03	489,632.03
Operations and Maintenance	453,929.82	27,932.37	0.00	425,997.45	0.00
Pupil Transportation	771,006.95	0.00	771,006.95	0.00	0.00
Support Serv - Planning & Research	1,467.56	0.00	1,467.56	0.00	0.00
Support Serv - Communication	843.60	0.00	843.60	0.00	0.00
Support Serv - Staff & Personnel	319,320.04	0.00	16,178.06	303,141.98	303,141.98
Support Serv - Technology	532,390.80	0.00	0.00	532,390.80	532,390.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	343,846.26	0.00	343,846.26	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,678.64	0.00	1,678.64	0.00	0.00
Payments to Government Agencies	753,294.93	753,294.93	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	22,731.00	22,731.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,046,685.24	1,046,685.24	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
	23,148,614.59	4,334,533.98	16,066,470.11	2,747,610.50	2,117,153.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30010 Camden-Frontier School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,848,010.66	790.70	3,847,219.96	0.00	0.00
Support Serv - Pupil	220,892.52	0.00	220,892.52	0.00	0.00
Support Serv - Instructional	323,551.53	0.00	323,551.53	0.00	0.00
Support Serv - Board of Ed	42,992.90	0.00	42,992.90	0.00	0.00
Support Serv - Executive Adm	164,513.32	0.00	164,513.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,983.56	0.00	339,983.56	0.00	0.00
Support Serv - Business	194,834.96	45,284.64	0.00	149,550.32	149,550.32
Operations and Maintenance	614,069.25	1,015.97	35,862.07	577,191.21	0.00
Pupil Transportation	842,936.07	392,607.00	450,329.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,859.38	0.00	11,859.38	0.00	0.00
Support Serv - Staff & Personnel	110,005.07	0.00	30,690.80	79,314.27	79,314.27
Support Serv - Technology	5,416.00	0.00	0.00	5,416.00	5,416.00
Support Serv - Pupil Accounting	10,420.77	0.00	10,420.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	154,141.16	2,421.89	151,719.27	0.00	0.00
Community Services	1,631.02	0.00	1,631.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,323.00	5,323.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	872,456.79	454,868.79	417,588.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	87,605.11	87,605.11	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
	7,850,643.07	989,917.10	6,049,254.17	811,471.80	234,280.59

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30020 Hillsdale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,092,604.67	11,014.79	11,081,589.88	0.00	0.00
Support Serv - Pupil	863,648.69	0.00	863,648.69	0.00	0.00
Support Serv - Instructional	581,305.58	174,775.01	406,530.57	0.00	0.00
Support Serv - Board of Ed	89,542.25	0.00	89,542.25	0.00	0.00
Support Serv - Executive Adm	265,908.40	0.00	265,908.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,066,482.67	907.50	1,065,575.17	0.00	0.00
Support Serv - Business	305,107.91	5,478.60	5,282.31	294,347.00	294,347.00
Operations and Maintenance	1,931,565.18	124,359.88	68,407.61	1,738,797.69	0.00
Pupil Transportation	924,544.41	508.84	924,035.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,664.05	0.00	24,664.05	0.00	0.00
Support Serv - Staff & Personnel	105,177.23	0.00	104,477.24	699.99	699.99
Support Serv - Technology	222,535.38	0.00	1,924.56	220,610.82	220,610.82
Support Serv - Pupil Accounting	14,969.28	0.00	14,969.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	459,036.41	4,166.78	454,869.63	0.00	0.00
Community Services	19,188.74	0.00	19,188.74	0.00	0.00
Payments to Government Agencies	16,757.01	16,757.01	0.00	0.00	0.00
Facilities Acquisition	639,512.83	623,985.88	15,526.95	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,434,684.54	502,488.12	932,196.42	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	1,073,759.39	1,073,759.39	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
	21,130,994.62	2,538,201.80	16,338,337.32	2,254,455.50	515,657.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30030 Jonesville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,155,521.67	15,070.37	10,140,451.30	0.00	0.00
Support Serv - Pupil	874,937.66	0.00	874,937.66	0.00	0.00
Support Serv - Instructional	177,314.35	0.00	177,314.35	0.00	0.00
Support Serv - Board of Ed	58,695.29	0.00	58,695.29	0.00	0.00
Support Serv - Executive Adm	351,411.07	0.00	351,411.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,063,671.52	0.00	1,063,671.52	0.00	0.00
Support Serv - Business	261,247.11	12,659.35	9,400.00	239,187.76	239,187.76
Operations and Maintenance	1,555,427.96	63,432.41	103,746.29	1,388,249.26	0.00
Pupil Transportation	893,005.72	0.00	893,005.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	66.25	0.00	66.25	0.00	0.00
Support Serv - Staff & Personnel	19,839.11	0.00	0.00	19,839.11	19,839.11
Support Serv - Technology	455,288.17	206,527.62	1,000.00	247,760.55	247,760.55
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	863,052.68	543.12	862,509.56	0.00	0.00
Community Services	6,334.41	0.00	6,334.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	87,562.57	87,562.57	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	1,251,684.11	618,927.49	632,756.62	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 **	1,769,420.35	1,769,420.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,844,480.00	2,774,143.28	15,175,300.04	1,895,036.68	506,787.42

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30040 Litchfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,050,942.22	0.00	2,050,942.22	0.00	0.00
Support Serv - Pupil	136,615.98	0.00	136,615.98	0.00	0.00
Support Serv - Instructional	72,901.39	0.00	72,901.39	0.00	0.00
Support Serv - Board of Ed	24,019.47	0.00	24,019.47	0.00	0.00
Support Serv - Executive Adm	151,766.88	0.00	151,766.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,715.65	0.00	190,715.65	0.00	0.00
Support Serv - Business	125,851.73	2,435.88	0.00	123,415.85	123,415.85
Operations and Maintenance	403,207.14	10,370.00	31,702.54	361,134.60	0.00
Pupil Transportation	558,035.51	376,841.00	181,194.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,394.01	0.00	3,394.01	0.00	0.00
Support Serv - Staff & Personnel	1,203.17	0.00	1,203.17	0.00	0.00
Support Serv - Technology	86,322.01	24,605.41	0.00	61,716.60	61,716.60
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	122,941.77	647.47	122,294.30	0.00	0.00
Community Services	33,296.61	1,599.00	31,697.61	0.00	0.00
Payments to Government Agencies	9,494.56	9,494.56	0.00	0.00	0.00
Facilities Acquisition	116,490.61	86,766.04	29,724.57	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,169.53	222,508.26	167,661.27	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	790.20	790.20	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	117,322.22	117,322.22	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
	4,595,480.66	853,380.04	3,195,833.57	546,267.05	185,132.45

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,630,636.01	0.00	2,630,636.01	0.00	0.00
Support Serv - Pupil	170,649.29	0.00	170,649.29	0.00	0.00
Support Serv - Instructional	67,686.92	0.00	67,686.92	0.00	0.00
Support Serv - Board of Ed	29,843.57	0.00	29,843.57	0.00	0.00
Support Serv - Executive Adm	191,963.57	0.00	191,963.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	268,426.62	0.00	268,426.62	0.00	0.00
Support Serv - Business	109,567.61	4,928.14	0.00	104,639.47	104,639.47
Operations and Maintenance	354,563.98	4,024.65	13,213.49	337,325.84	0.00
Pupil Transportation	260,630.06	0.00	260,630.06	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	21,353.92	0.00	855.00	20,498.92	20,498.92
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	107,697.26	390.56	107,306.70	0.00	0.00
Community Services	1,136.16	0.00	1,136.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,504.90	30,504.90	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	326,921.43	155,497.35	171,424.08	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	67,215.72	67,215.72	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
	4,638,797.02	262,561.32	3,913,771.47	462,464.23	125,138.39

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30060 Pittsford Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,590,427.18	0.00	2,590,427.18	0.00	0.00
Support Serv - Pupil	59,489.22	0.00	59,489.22	0.00	0.00
Support Serv - Instructional	82,836.25	0.00	82,836.25	0.00	0.00
Support Serv - Board of Ed	92,338.82	0.00	92,338.82	0.00	0.00
Support Serv - Executive Adm	271,442.94	0.00	271,442.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,800.46	0.00	283,800.46	0.00	0.00
Support Serv - Business	200,008.28	50,464.56	0.00	149,543.72	149,543.72
Operations and Maintenance	495,363.68	12,722.39	0.00	482,641.29	0.00
Pupil Transportation	232,866.68	0.00	232,866.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,100.00	0.00	12,100.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	55,512.45	0.00	0.00	55,512.45	55,512.45
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	210,475.56	10,546.24	199,929.32	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	29,763.00	29,763.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	271,476.09	165,941.79	105,534.30	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 **	117,972.50	117,972.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	281,868.21	281,868.21	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
	5,287,741.32	669,278.69	3,930,765.17	687,697.46	205,056.17

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30070 Reading Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,296,983.20	3,515.10	5,293,468.10	0.00	0.00
Support Serv - Pupil	392,729.11	0.00	392,729.11	0.00	0.00
Support Serv - Instructional	215,538.94	311.00	215,227.94	0.00	0.00
Support Serv - Board of Ed	64,562.73	0.00	64,562.73	0.00	0.00
Support Serv - Executive Adm	287,043.28	0.00	287,043.28	0.00	0.00
Support Serv - Grant Writer	9,255.91	0.00	9,255.91	0.00	0.00
Support Serv - School Adm	533,135.83	0.00	533,135.83	0.00	0.00
Support Serv - Business	312,714.98	118,155.08	2,783.51	191,776.39	191,776.39
Operations and Maintenance	973,883.58	26,317.58	55,755.50	891,810.50	0.00
Pupil Transportation	556,054.83	1,518.00	554,536.83	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	66.25	0.00	66.25	0.00	0.00
Support Serv - Technology	123,071.71	0.00	13,278.44	109,793.27	109,793.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	735.00	0.00	735.00	0.00	0.00
Support Serv - Other	317,236.76	26,700.51	290,536.25	0.00	0.00
Community Services	40,248.39	0.00	40,248.39	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	1,521,066.58	916,155.20	604,911.38	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 **	543,057.58	543,057.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	164,164.58	164,164.58	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
	11,351,549.24	1,799,894.63	8,358,274.45	1,193,380.16	301,569.66

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30080 Waldron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,694,340.74	0.00	1,694,340.74	0.00	0.00
Support Serv - Pupil	180,164.91	0.00	180,164.91	0.00	0.00
Support Serv - Instructional	45,891.78	3,950.00	41,941.78	0.00	0.00
Support Serv - Board of Ed	32,508.73	0.00	32,508.73	0.00	0.00
Support Serv - Executive Adm	167,967.10	0.00	167,967.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	136,620.92	0.00	136,620.92	0.00	0.00
Support Serv - Business	238,531.78	67,583.45	0.00	170,948.33	170,948.33
Operations and Maintenance	290,738.64	5,115.51	13,812.50	271,810.63	0.00
Pupil Transportation	241,789.38	0.00	241,789.38	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	93,974.33	0.00	93,974.33	0.00	0.00
Community Services	122.74	0.00	122.74	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	433,851.73	131,156.03	302,695.70	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 **	288,245.00	288,245.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,924.13	62,924.13	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
	3,907,671.91	558,974.12	2,905,938.83	442,758.96	170,948.33

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
30901 Hillsdale Preparatory School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	332,993.46	0.00	332,993.46	0.00	0.00
Support Serv - Pupil	639.40	0.00	639.40	0.00	0.00
Support Serv - Instructional	29,011.08	0.00	29,011.08	0.00	0.00
Support Serv - Board of Ed	9,660.00	0.00	9,660.00	0.00	0.00
Support Serv - Executive Adm	165,896.40	0.00	165,896.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	54,953.46	0.00	54,953.46	0.00	0.00
Support Serv - Business	26,917.09	0.00	0.00	26,917.09	26,917.09
Operations and Maintenance	122,033.16	8,506.13	6,189.56	107,337.47	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	5,301.83	0.00	5,301.83	0.00	0.00
Support Serv - Staff & Personnel	22,378.31	0.00	15,395.76	6,982.55	6,982.55
Support Serv - Technology	5,700.64	0.00	0.00	5,700.64	5,700.64
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	1,374.11	1,374.11	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	3,450.00	0.00	3,450.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	97,206.60	97,206.60	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
	877,515.54	107,086.84	623,490.95	146,937.75	39,600.28

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,591,947.75	5,880.31	1,586,067.44	0.00	0.00
Support Serv - Pupil	30,100.11	0.00	30,100.11	0.00	0.00
Support Serv - Instructional	11,542.33	0.00	11,542.33	0.00	0.00
Support Serv - Board of Ed	12,250.40	0.00	12,250.40	0.00	0.00
Support Serv - Executive Adm	384,190.46	0.00	384,190.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	333,994.63	0.00	333,994.63	0.00	0.00
Support Serv - Business	4,085.40	0.00	0.00	4,085.40	4,085.40
Operations and Maintenance	295,828.88	6,598.00	4,098.00	285,132.88	0.00
Pupil Transportation	2,549.25	0.00	2,549.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,761.30	0.00	15,761.30	0.00	0.00
Support Serv - Staff & Personnel	17,356.81	0.00	0.00	17,356.81	17,356.81
Support Serv - Technology	41,747.67	0.00	0.00	41,747.67	41,747.67
Support Serv - Pupil Accounting	4,278.67	0.00	4,278.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,686.79	0.00	61,686.79	0.00	0.00
Community Services	6,575.18	0.00	6,575.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	125,763.73	125,763.73	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,939,659.36	138,242.04	2,453,094.56	348,322.76	63,189.88

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
31000 Copper Country ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,063.29	0.00	19,063.29	0.00	0.00
Support Serv - Pupil	1,427,149.96	8,984.30	1,418,165.66	0.00	0.00
Support Serv - Instructional	1,267,648.96	0.00	1,267,648.96	0.00	0.00
Support Serv - Board of Ed	77,080.48	0.00	77,080.48	0.00	0.00
Support Serv - Executive Adm	276,337.94	0.00	276,337.94	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	1,028,341.47	4,998.05	19,168.67	1,004,174.75	1,004,174.75
Operations and Maintenance	307,577.71	56,170.00	2,000.00	249,407.71	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	71,599.76	0.00	71,599.76	0.00	0.00
Support Serv - Communication	124,055.89	0.00	124,055.89	0.00	0.00
Support Serv - Staff & Personnel	48,138.42	0.00	48,138.42	0.00	0.00
Support Serv - Technology	96,612.82	19,990.20	380.85	76,241.77	76,241.77
Support Serv - Pupil Accounting	70,364.96	0.00	70,364.96	0.00	0.00
Support Serv - Central - Other	52,243.32	3,477.00	48,766.32	0.00	0.00
Support Serv - Other	351.50	0.00	351.50	0.00	0.00
Community Services	1,264.82	0.00	1,264.82	0.00	0.00
Payments to Government Agencies	1,469,090.44	1,469,090.44	0.00	0.00	0.00
Facilities Acquisition	44,790.00	0.00	44,790.00	0.00	0.00
Special Revenue Funds					
Instructional	4,804,879.02	162,932.61	4,641,946.41	0.00	0.00
Support Serv - Pupil	5,082,134.98	1,950.00	5,080,184.98	0.00	0.00
Support Serv - Instructional	1,795,872.98	0.00	1,795,872.98	0.00	0.00
Support Serv - Board of Ed	102.96	0.00	102.96	0.00	0.00
Support Serv - Executive Adm	124,451.18	0.00	124,451.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	262,924.38	0.00	262,924.38	0.00	0.00
Support Serv - Business	68,357.56	36,894.02	0.00	31,463.54	31,463.54
Operations and Maintenance	217,433.84	3,725.99	0.00	213,707.85	0.00
Pupil Transportation	688,719.59	32,923.12	655,796.47	0.00	0.00
Support Serv - Planning & Research	135,895.46	0.00	135,895.46	0.00	0.00
Support Serv - Communication	187.75	0.00	187.75	0.00	0.00
Support Serv - Staff & Personnel	37,515.00	0.00	0.00	37,515.00	37,515.00
Support Serv - Technology	3,105,235.65	25,206.00	0.00	3,080,029.65	3,080,029.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	55,698.96	0.00	55,698.96	0.00	0.00
Support Serv - Other	16,487.78	0.00	16,487.78	0.00	0.00
Community Services	49,609.49	0.00	49,609.49	0.00	0.00
Payments to Government Agencies	139,087.70	139,087.70	0.00	0.00	0.00
Facilities Acquisition	217,661.71	216,342.71	1,319.00	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
	23,183,967.73	2,181,772.14	16,309,655.32	4,692,540.27	4,229,424.71

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
31010 Hancock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,829,511.28	0.00	4,829,511.28	0.00	0.00
Support Serv - Pupil	234,141.80	0.00	234,141.80	0.00	0.00
Support Serv - Instructional	200,638.20	42,964.79	157,673.41	0.00	0.00
Support Serv - Board of Ed	69,094.73	0.00	69,094.73	0.00	0.00
Support Serv - Executive Adm	321,377.95	0.00	321,377.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	594,511.43	0.00	594,511.43	0.00	0.00
Support Serv - Business	132,710.67	35,526.63	0.00	97,184.04	97,184.04
Operations and Maintenance	924,606.92	0.00	10,185.12	914,421.80	0.00
Pupil Transportation	226,336.51	0.00	226,336.51	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	172,544.08	45,310.54	0.00	127,233.54	127,233.54
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	257,747.76	4,995.39	252,752.37	0.00	0.00
Community Services	73,034.46	0.00	73,034.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	406,409.47	406,409.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	680,364.36	335,427.63	344,936.73	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 **	1,219,730.67	1,219,730.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,470,628.41	1,470,628.41	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
	11,813,388.70	3,560,993.53	7,113,555.79	1,138,839.38	224,417.58

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
31020 Adams Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,126,165.34	90,308.38	4,035,856.96	0.00	0.00
Support Serv - Pupil	94,810.76	0.00	94,810.76	0.00	0.00
Support Serv - Instructional	4,779.33	519.08	4,260.25	0.00	0.00
Support Serv - Board of Ed	34,306.28	0.00	34,306.28	0.00	0.00
Support Serv - Executive Adm	295,888.56	1,608.92	294,279.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	427,860.18	1,219.82	426,640.36	0.00	0.00
Support Serv - Business	174,965.42	16,925.87	0.00	158,039.55	158,039.55
Operations and Maintenance	717,843.86	45,025.94	92,233.15	580,584.77	0.00
Pupil Transportation	243,104.92	0.00	243,104.92	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	8,191.00	0.00	0.00	8,191.00	8,191.00
Support Serv - Technology	71,364.43	0.00	0.00	71,364.43	71,364.43
Support Serv - Pupil Accounting	4,133.01	0.00	4,133.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,273.67	0.00	193,273.67	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	11,254.66	259.66	10,995.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,501.10	155,580.82	262,920.28	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 **	803,615.00	803,615.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,630,057.52	1,115,063.49	5,696,814.28	818,179.75	237,594.98

Michigan Department of Education
Costs for the Development of 2025-2026 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	13,027,400.01	105,049.13	12,922,350.88	0.00	0.00
Support Serv - Pupil	751,281.55	0.00	751,281.55	0.00	0.00
Support Serv - Instructional	310,425.36	4,262.87	306,162.49	0.00	0.00
Support Serv - Board of Ed	51,413.97	0.00	51,413.97	0.00	0.00
Support Serv - Executive Adm	394,015.12	42,443.72	351,571.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,473,171.52	665.45	1,472,506.07	0.00	0.00
Support Serv - Business	286,881.47	1,160.96	0.00	285,720.51	285,720.51
Operations and Maintenance	1,739,076.56	49,342.70	58,044.47	1,631,689.39	0.00
Pupil Transportation	441,021.05	0.00	441,021.05	0.00	0.00
Support Serv - Planning & Research	340,345.53	0.00	340,345.53	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	216,419.10	11,551.91	0.00	204,867.19	204,867.19
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	452,407.26	0.00	452,407.26	0.00	0.00
Community Services	200,526.99	26,313.21	174,213.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	54,205.43	54,205.43	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	1,470,624.64	600,344.37	870,280.27	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 **	1,901,735.00	1,901,735.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	149,507.73	149,507.73	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
	23,260,458.29	2,946,582.48	18,191,598.72	2,122,277.09	490,587.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
31050 Chassell Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,986,352.15	20,055.50	1,966,296.65	0.00	0.00
Support Serv - Pupil	43,206.73	0.00	43,206.73	0.00	0.00
Support Serv - Instructional	23,093.63	0.00	23,093.63	0.00	0.00
Support Serv - Board of Ed	39,734.06	0.00	39,734.06	0.00	0.00
Support Serv - Executive Adm	247,352.92	0.00	247,352.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,028.21	0.00	171,028.21	0.00	0.00
Support Serv - Business	45,047.95	0.00	0.00	45,047.95	45,047.95
Operations and Maintenance	232,955.16	16,359.23	10,983.21	205,612.72	0.00
Pupil Transportation	162,710.87	0.00	162,710.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,559.50	0.00	4,559.50	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	58,413.84	0.00	0.00	58,413.84	58,413.84
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	86,901.97	2,125.00	84,776.97	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,099.89	98,745.08	94,354.81	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,294,456.88	137,284.81	2,848,097.56	309,074.51	103,461.79

Michigan Department of Education
Costs for the Development of 2025-2026 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	133,459.00	0.00	133,459.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	14,238.00	146.00	14,092.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	82,211.00	0.00	82,211.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	68,510.00	151.00	0.00	68,359.00	0.00
Pupil Transportation	35,754.00	1,500.00	34,254.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	27,110.00	5,629.00	21,481.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	361,282.00	7,426.00	285,497.00	68,359.00	0.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,677,063.08	57,781.40	2,619,281.68	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	40,113.29	0.00	40,113.29	0.00	0.00
Support Serv - Board of Ed	34,514.14	0.00	34,514.14	0.00	0.00
Support Serv - Executive Adm	247,636.37	0.00	247,636.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	270,101.83	0.00	270,101.83	0.00	0.00
Support Serv - Business	84,152.73	8,574.84	0.00	75,577.89	75,577.89
Operations and Maintenance	363,649.20	11,189.96	2,000.00	350,459.24	0.00
Pupil Transportation	159,334.88	0.00	159,334.88	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	60,836.46	0.00	0.00	60,836.46	60,836.46
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	145,716.73	0.00	145,716.73	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	323,760.19	95,965.05	227,795.14	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 **	384,180.00	384,180.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	39,410.25	39,410.25	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
	4,830,469.15	597,101.50	3,746,494.06	486,873.59	136,414.35

Michigan Department of Education
Costs for the Development of 2025-2026 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	12,044,801.89	8,598.00	12,036,203.89	0.00	0.00
Support Serv - Pupil	656,413.37	0.00	656,413.37	0.00	0.00
Support Serv - Instructional	196,315.36	0.00	196,315.36	0.00	0.00
Support Serv - Board of Ed	59,142.88	0.00	59,142.88	0.00	0.00
Support Serv - Executive Adm	268,730.97	0.00	268,730.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,067,557.63	0.00	1,067,557.63	0.00	0.00
Support Serv - Business	290,103.00	9,907.09	0.00	280,195.91	280,195.91
Operations and Maintenance	1,621,071.80	71,258.66	0.00	1,549,813.14	0.00
Pupil Transportation	462,856.24	0.00	462,856.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	230,607.40	0.00	0.00	230,607.40	230,607.40
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	732,969.62	0.00	732,969.62	0.00	0.00
Community Services	15,993.16	0.00	15,993.16	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	2,214,823.01	1,182,839.32	1,031,983.69	0.00	0.00
Community Services	191,459.99	0.00	191,459.99	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
Debt Service Funds					
All Costs **	3,346,169.57	3,346,169.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	360,638.23	360,638.23	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
	23,759,654.12	4,979,410.87	16,719,626.80	2,060,616.45	510,803.31

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,101,022.23	733.00	3,100,289.23	0.00	0.00
Support Serv - Pupil	249,216.61	0.00	249,216.61	0.00	0.00
Support Serv - Instructional	27,316.50	1,870.83	25,445.67	0.00	0.00
Support Serv - Board of Ed	59,883.78	0.00	59,883.78	0.00	0.00
Support Serv - Executive Adm	103,860.93	0.00	103,860.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	391,697.71	5,655.25	386,042.46	0.00	0.00
Support Serv - Business	193,118.20	9,986.01	0.00	183,132.19	183,132.19
Operations and Maintenance	552,004.67	7,500.00	37,544.00	506,960.67	0.00
Pupil Transportation	250,615.86	0.00	250,615.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	75,289.58	11,480.05	7,250.00	56,559.53	56,559.53
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	136,597.02	2,785.98	133,811.04	0.00	0.00
Community Services	13,608.00	0.00	13,608.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	57,905.42	57,905.42	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	423,654.52	124,770.26	298,884.26	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 **	684,700.00	684,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	13,750.00	0.00	13,750.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,334,241.03	907,386.80	4,680,201.84	746,652.39	239,691.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
31140 Stanton Township Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,428,729.64	19,112.22	1,409,617.42	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	24.28	0.00	24.28	0.00	0.00
Support Serv - Board of Ed	26,407.09	0.00	26,407.09	0.00	0.00
Support Serv - Executive Adm	272,125.83	0.00	272,125.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,709.67	0.00	1,709.67	0.00	0.00
Support Serv - Business	68,243.54	6,391.80	0.00	61,851.74	61,851.74
Operations and Maintenance	155,022.28	0.00	1,800.00	153,222.28	0.00
Pupil Transportation	233,552.41	129,203.00	104,349.41	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	29,612.66	0.00	0.00	29,612.66	29,612.66
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	15,285.84	0.00	15,285.84	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	165,328.65	77,523.68	87,804.97	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 **	187,462.50	187,462.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	37,025.56	37,025.56	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
	2,620,529.95	456,718.76	1,919,124.51	244,686.68	91,464.40

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
31900 Copper Island Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,154,473.00	13,551.00	2,140,922.00	0.00	0.00
Support Serv - Pupil	42,175.00	0.00	42,175.00	0.00	0.00
Support Serv - Instructional	212,321.00	0.00	212,321.00	0.00	0.00
Support Serv - Board of Ed	68,566.00	0.00	68,566.00	0.00	0.00
Support Serv - Executive Adm	366,345.00	0.00	366,345.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	313,517.00	0.00	313,517.00	0.00	0.00
Support Serv - Business	15,126.00	14,634.00	0.00	492.00	492.00
Operations and Maintenance	448,310.00	54,158.00	101,994.00	292,158.00	0.00
Pupil Transportation	167,967.00	0.00	167,967.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,210.00	0.00	0.00	27,210.00	27,210.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,437.00	0.00	13,437.00	0.00	0.00
Community Services	168.00	0.00	168.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,190.00	166,564.00	60,626.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	4,056,805.00	248,907.00	3,488,038.00	319,860.00	27,702.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
32000 Huron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	277,719.14	0.00	277,719.14	0.00	0.00
Support Serv - Pupil	997,267.63	0.00	997,267.63	0.00	0.00
Support Serv - Instructional	1,533,063.98	81.01	1,532,982.97	0.00	0.00
Support Serv - Board of Ed	18,275.38	0.00	18,275.38	0.00	0.00
Support Serv - Executive Adm	187,451.20	0.00	187,451.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	341,581.22	235.84	341,345.38	0.00	0.00
Support Serv - Business	755,161.92	506.45	42,586.01	712,069.46	712,069.46
Operations and Maintenance	23,964.67	885.39	0.00	23,079.28	0.00
Pupil Transportation	20,887.45	0.00	20,887.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,900.00	0.00	3,900.00	0.00	0.00
Support Serv - Staff & Personnel	1,319.31	0.00	0.00	1,319.31	1,319.31
Support Serv - Technology	42,742.25	9,787.20	5,385.60	27,569.45	27,569.45
Support Serv - Pupil Accounting	31,806.55	0.00	31,806.55	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	258,347.23	0.00	258,347.23	0.00	0.00
Payments to Government Agencies	1,738,798.71	1,738,798.71	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,432,246.34	208,713.32	6,223,533.02	0.00	0.00
Support Serv - Pupil	5,268,556.63	3,440.00	5,265,116.63	0.00	0.00
Support Serv - Instructional	1,009,229.25	78.01	1,009,151.24	0.00	0.00
Support Serv - Board of Ed	92,155.64	0.00	92,155.64	0.00	0.00
Support Serv - Executive Adm	207,245.01	0.00	207,245.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	763,348.31	0.00	763,348.31	0.00	0.00
Support Serv - Business	768,978.22	20,066.12	0.00	748,912.10	748,912.10
Operations and Maintenance	754,731.18	14,050.78	7,506.67	733,173.73	0.00
Pupil Transportation	279,114.16	40,338.00	238,776.16	0.00	0.00
Support Serv - Planning & Research	552.50	0.00	552.50	0.00	0.00
Support Serv - Communication	6,702.36	0.00	6,702.36	0.00	0.00
Support Serv - Staff & Personnel	94,380.33	0.00	73,236.29	21,144.04	21,144.04
Support Serv - Technology	667,493.19	47,459.18	0.00	620,034.01	620,034.01
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	194,412.21	0.00	194,412.21	0.00	0.00
Community Services	118,618.82	0.00	118,618.82	0.00	0.00
Payments to Government Agencies	2,822,665.43	2,822,665.43	0.00	0.00	0.00
Facilities Acquisition	2,058.70	2,058.70	0.00	0.00	0.00
Debt Service Funds					
All Costs **	316,037.73	316,037.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	299,791.63	299,791.63	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
	26,330,604.28	5,524,993.50	17,918,309.40	2,887,301.38	2,131,048.37

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
32010 Bad Axe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,313,190.41	16,471.81	7,296,718.60	0.00	0.00
Support Serv - Pupil	438,784.74	0.00	438,784.74	0.00	0.00
Support Serv - Instructional	339,465.96	27,245.53	312,220.43	0.00	0.00
Support Serv - Board of Ed	36,967.39	0.00	36,967.39	0.00	0.00
Support Serv - Executive Adm	344,816.60	139.99	344,676.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	866,317.67	1,002.62	865,315.05	0.00	0.00
Support Serv - Business	299,959.77	41,354.57	0.00	258,605.20	258,605.20
Operations and Maintenance	1,856,568.03	388,055.00	88,374.87	1,380,138.16	0.00
Pupil Transportation	463,667.89	0.00	463,667.89	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	17,807.34	2,772.14	0.00	15,035.20	15,035.20
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	373,160.30	5,288.50	367,871.80	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	354,850.00	354,850.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,356.48	0.00	5,215.17	141.31	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,092,528.45	407,263.60	685,264.85	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 **	4,892,043.56	4,892,043.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	380,518.11	380,518.11	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
	19,076,002.70	6,517,005.43	10,905,077.40	1,653,919.87	273,640.40

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
32030 Caseville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,125,105.32	0.00	2,125,105.32	0.00	0.00
Support Serv - Pupil	201,743.80	0.00	201,743.80	0.00	0.00
Support Serv - Instructional	19,275.00	0.00	19,275.00	0.00	0.00
Support Serv - Board of Ed	33,041.56	0.00	33,041.56	0.00	0.00
Support Serv - Executive Adm	281,280.07	0.00	281,280.07	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	199,426.22	0.00	199,426.22	0.00	0.00
Support Serv - Business	106,308.79	23,189.02	0.00	83,119.77	83,119.77
Operations and Maintenance	382,610.10	9,544.39	1,000.00	372,065.71	0.00
Pupil Transportation	211,207.83	17,750.72	193,457.11	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	6,500.00	0.00	6,500.00	0.00	0.00
Support Serv - Technology	15,522.61	0.00	0.00	15,522.61	15,522.61
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	143,019.16	0.00	143,019.16	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	288,094.58	108,351.94	179,742.64	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 **	575,760.06	575,760.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,734,061.79	1,734,061.79	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
	6,327,956.89	2,468,657.92	3,388,590.88	470,708.09	98,642.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
32040 Church School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	208,026.87	0.00	208,026.87	0.00	0.00
Support Serv - Pupil	914.00	0.00	914.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,478.71	0.00	18,478.71	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	10,000.99	0.00	0.00	10,000.99	10,000.99
Operations and Maintenance	29,313.67	0.00	3,754.70	25,558.97	0.00
Pupil Transportation	916.50	0.00	916.50	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	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	1,118.58	1,118.58	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
	269,969.32	1,118.58	232,090.78	36,759.96	11,200.99

Michigan Department of Education
Costs for the Development of 2025-2026 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	8,450,806.84	43,420.69	8,407,386.15	0.00	0.00
Support Serv - Pupil	550,293.38	529.99	549,763.39	0.00	0.00
Support Serv - Instructional	371,916.15	0.00	371,916.15	0.00	0.00
Support Serv - Board of Ed	60,378.04	0.00	60,378.04	0.00	0.00
Support Serv - Executive Adm	406,831.82	0.00	406,831.82	0.00	0.00
Support Serv - Grant Writer	21,666.04	0.00	21,666.04	0.00	0.00
Support Serv - School Adm	732,178.38	2,061.16	730,117.22	0.00	0.00
Support Serv - Business	308,684.17	39,160.92	7,336.39	262,186.86	262,186.86
Operations and Maintenance	1,206,317.39	6,169.98	70,527.84	1,129,619.57	0.00
Pupil Transportation	735,938.58	26,235.00	709,703.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	73,731.69	0.00	73,731.69	0.00	0.00
Support Serv - Staff & Personnel	21,474.37	0.00	872.10	20,602.27	20,602.27
Support Serv - Technology	326,282.19	8,764.98	30,248.19	287,269.02	287,269.02
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	460,836.19	31,117.99	429,718.20	0.00	0.00
Community Services	152,454.55	0.00	152,454.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,077.83	9,599.83	2,478.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	7,133.67	0.00	7,133.67	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	482.00	0.00	461.58	20.42	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	1,319,553.10	483,793.31	835,759.79	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 **	1,977,381.58	1,977,381.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	577,599.81	577,599.81	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
	17,774,017.77	3,205,835.24	12,868,484.39	1,699,698.14	570,058.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
32060 Harbor Beach Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,090,804.67	173.34	4,090,631.33	0.00	0.00
Support Serv - Pupil	237,583.26	0.00	237,583.26	0.00	0.00
Support Serv - Instructional	23,727.31	0.00	23,727.31	0.00	0.00
Support Serv - Board of Ed	46,849.70	0.00	46,849.70	0.00	0.00
Support Serv - Executive Adm	272,677.85	199.48	272,478.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	435,707.97	0.00	435,707.97	0.00	0.00
Support Serv - Business	187,543.17	0.00	0.00	187,543.17	187,543.17
Operations and Maintenance	754,378.22	43,209.62	90,308.18	620,860.42	0.00
Pupil Transportation	1,678,026.27	1,245,186.45	432,839.82	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	844.00	0.00	0.00	844.00	844.00
Support Serv - Technology	139,626.25	0.00	18,132.32	121,493.93	121,493.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,110.92	25,014.33	275,096.59	0.00	0.00
Community Services	17,330.94	0.00	17,330.94	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	587,091.08	230,236.26	356,854.82	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 **	832,700.00	832,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,605,001.61	2,376,719.48	6,297,540.61	930,741.52	309,881.10

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
32080 North Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,918,961.24	18,303.95	2,900,657.29	0.00	0.00
Support Serv - Pupil	195,768.82	0.00	195,768.82	0.00	0.00
Support Serv - Instructional	229,875.06	0.00	229,875.06	0.00	0.00
Support Serv - Board of Ed	54,294.36	0.00	54,294.36	0.00	0.00
Support Serv - Executive Adm	332,206.54	0.00	332,206.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	462,470.01	0.00	462,470.01	0.00	0.00
Support Serv - Business	240,047.10	0.00	113,436.72	126,610.38	126,610.38
Operations and Maintenance	555,376.96	13,561.24	65,165.73	476,649.99	0.00
Pupil Transportation	324,066.91	0.00	324,066.91	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	13,176.13	0.00	4,700.48	8,475.65	8,475.65
Support Serv - Technology	61,478.16	0.00	9,289.61	52,188.55	52,188.55
Support Serv - Pupil Accounting	22,051.16	0.00	22,051.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	222,063.19	1,345.00	220,718.19	0.00	0.00
Community Services	93,445.35	0.00	93,445.35	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	480,062.63	167,981.03	312,081.60	0.00	0.00
Community Services	230,202.05	0.00	230,202.05	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 **	1,061,600.00	1,061,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,497,145.67	1,262,791.22	5,570,429.88	663,924.57	187,274.58

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,269,939.34	510.77	1,269,428.57	0.00	0.00
Support Serv - Pupil	91,336.10	0.00	91,336.10	0.00	0.00
Support Serv - Instructional	29,390.51	0.00	29,390.51	0.00	0.00
Support Serv - Board of Ed	22,338.92	0.00	22,338.92	0.00	0.00
Support Serv - Executive Adm	73,897.21	0.00	73,897.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	207,527.98	0.00	207,527.98	0.00	0.00
Support Serv - Business	70,050.92	1,788.22	0.00	68,262.70	68,262.70
Operations and Maintenance	233,789.75	12,664.39	5,252.90	215,872.46	0.00
Pupil Transportation	106,885.03	0.00	106,885.03	0.00	0.00
Support Serv - Planning & Research	100.00	0.00	100.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	24,508.10	0.00	0.00	24,508.10	24,508.10
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	51,884.82	0.00	51,884.82	0.00	0.00
Community Services	500.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,880.04	112,712.47	119,167.57	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 **	196,608.89	196,608.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,610,637.61	324,284.74	1,977,709.61	308,643.26	92,770.80

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
32170 Uby Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,993,964.08	121,325.40	5,872,638.68	0.00	0.00
Support Serv - Pupil	359,300.29	0.00	359,300.29	0.00	0.00
Support Serv - Instructional	92,013.17	0.00	92,013.17	0.00	0.00
Support Serv - Board of Ed	33,727.56	0.00	33,727.56	0.00	0.00
Support Serv - Executive Adm	284,957.43	0.00	284,957.43	0.00	0.00
Support Serv - Grant Writer	1,426.00	0.00	1,426.00	0.00	0.00
Support Serv - School Adm	571,426.93	0.00	571,426.93	0.00	0.00
Support Serv - Business	206,421.14	2,621.38	0.00	203,799.76	203,799.76
Operations and Maintenance	779,057.03	36,225.98	103,162.75	639,668.30	0.00
Pupil Transportation	2,775,228.21	2,372,502.35	402,725.86	0.00	0.00
Support Serv - Planning & Research	344.00	0.00	344.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	112,896.71	0.00	0.00	112,896.71	112,896.71
Support Serv - Pupil Accounting	18,082.04	0.00	18,082.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	265,468.27	522.97	264,945.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,945.00	2,945.00	0.00	0.00	0.00
Facilities Acquisition	36,767.00	36,767.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	816,104.50	301,352.29	514,752.21	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 **	785,575.00	785,575.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	191,544.53	191,544.53	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
	13,327,248.89	3,851,381.90	8,519,502.22	956,364.77	316,696.47

Michigan Department of Education
Costs for the Development of 2025-2026 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	220,378.96	0.00	220,378.96	0.00	0.00
Support Serv - Pupil	164.00	0.00	164.00	0.00	0.00
Support Serv - Instructional	322.87	322.87	0.00	0.00	0.00
Support Serv - Board of Ed	18,089.09	0.00	18,089.09	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	9,785.11	30.11	0.00	9,755.00	9,755.00
Operations and Maintenance	20,158.62	0.00	0.00	20,158.62	0.00
Pupil Transportation	170.00	0.00	170.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	131.23	0.00	0.00	131.23	131.23
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	40.19	40.19	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
	269,240.07	393.17	238,802.05	30,044.85	9,886.23

Michigan Department of Education
Costs for the Development of 2025-2026 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	424,724.42	0.00	424,724.42	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	60.00	0.00	60.00	0.00	0.00
Support Serv - Board of Ed	26,250.98	0.00	26,250.98	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,485.91	0.00	0.00	15,485.91	15,485.91
Operations and Maintenance	35,386.86	998.87	2,770.00	31,617.99	0.00
Pupil Transportation	10,370.50	0.00	10,370.50	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	300.00	0.00	0.00	300.00	300.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	539.58	539.58	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
	513,118.25	1,538.45	464,175.90	47,403.90	15,785.91

Michigan Department of Education
Costs for the Development of 2025-2026 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	323,010.44	0.00	323,010.44	0.00	0.00
Support Serv - Pupil	524.00	0.00	524.00	0.00	0.00
Support Serv - Instructional	1,363.07	363.07	1,000.00	0.00	0.00
Support Serv - Board of Ed	23,963.83	0.00	23,963.83	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	10,393.00	0.00	0.00	10,393.00	10,393.00
Operations and Maintenance	39,128.14	4,157.00	6,388.87	28,582.27	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	200.00	0.00	0.00	200.00	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	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
	398,582.48	4,520.07	354,887.14	39,175.27	10,593.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	262,636.71	0.00	262,636.71	0.00	0.00
Support Serv - Pupil	400.00	0.00	400.00	0.00	0.00
Support Serv - Instructional	269.00	0.00	269.00	0.00	0.00
Support Serv - Board of Ed	21,985.33	0.00	21,985.33	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	14,819.56	0.00	0.00	14,819.56	14,819.56
Operations and Maintenance	27,169.86	0.00	3,252.90	23,916.96	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	287.50	0.00	0.00	287.50	287.50
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	552.64	552.64	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
	328,120.60	552.64	288,543.94	39,024.02	15,107.06

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33000 Ingham ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,821,146.26	0.00	14,821,146.26	0.00	0.00
Support Serv - Pupil	2,259,690.56	3,456.34	2,256,234.22	0.00	0.00
Support Serv - Instructional	3,707,863.02	4,997.33	3,702,865.69	0.00	0.00
Support Serv - Board of Ed	88,658.19	0.00	88,658.19	0.00	0.00
Support Serv - Executive Adm	398,671.38	287.10	398,384.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	204,361.52	262.20	204,099.32	0.00	0.00
Support Serv - Business	1,663,979.62	3,454.49	112,871.32	1,547,653.81	1,547,653.81
Operations and Maintenance	203,837.06	9,418.50	10,455.57	183,962.99	0.00
Pupil Transportation	1,636,666.61	0.00	1,636,666.61	0.00	0.00
Support Serv - Planning & Research	606,294.49	2,089.00	604,205.49	0.00	0.00
Support Serv - Communication	688,831.71	2,496.67	686,335.04	0.00	0.00
Support Serv - Staff & Personnel	301,118.77	1,266.72	13,987.06	285,864.99	285,864.99
Support Serv - Technology	9,278,053.82	6,602.00	5,736,835.09	3,534,616.73	3,534,616.73
Support Serv - Pupil Accounting	344,530.14	0.00	344,530.14	0.00	0.00
Support Serv - Central - Other	396,808.01	0.00	396,808.01	0.00	0.00
Support Serv - Other	360,609.84	638.00	359,971.84	0.00	0.00
Community Services	660,013.42	0.00	660,013.42	0.00	0.00
Payments to Government Agencies	18,730,781.69	18,730,781.69	0.00	0.00	0.00
Facilities Acquisition	38,845.92	38,845.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,291,941.62	466,587.92	13,825,353.70	0.00	0.00
Support Serv - Pupil	20,697,104.22	94,685.18	20,602,419.04	0.00	0.00
Support Serv - Instructional	4,709,122.89	4,704.58	4,704,418.31	0.00	0.00
Support Serv - Board of Ed	33,822.50	0.00	33,822.50	0.00	0.00
Support Serv - Executive Adm	721,847.98	350.90	721,497.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,791,896.89	18,468.53	1,773,428.36	0.00	0.00
Support Serv - Business	1,640,882.98	5,510.67	0.00	1,635,372.31	1,635,372.31
Operations and Maintenance	2,198,739.88	62,638.09	5,790.00	2,130,311.79	0.00
Pupil Transportation	10,307,875.19	22,011.00	10,285,864.19	0.00	0.00
Support Serv - Planning & Research	1,798,451.76	0.00	1,798,451.76	0.00	0.00
Support Serv - Communication	664,901.26	5,821.03	659,080.23	0.00	0.00
Support Serv - Staff & Personnel	813,362.38	4,765.28	81,667.32	726,929.78	726,929.78
Support Serv - Technology	1,897,571.51	59,418.00	17,388.03	1,820,765.48	1,820,765.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	33,284.92	0.00	33,284.92	0.00	0.00
Support Serv - Other	749,494.81	268.34	749,226.47	0.00	0.00
Community Services	257,765.61	0.00	257,765.61	0.00	0.00
Payments to Government Agencies	47,090,552.52	47,090,552.52	0.00	0.00	0.00
Facilities Acquisition	237,801.68	237,801.68	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,197,251.25	2,197,251.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,249,420.22	6,249,420.22	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
	174,773,854.10	75,324,851.15	87,583,525.07	11,865,477.88	9,551,203.10

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33010 East Lansing School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,115,847.69	35,236.08	32,080,611.61	0.00	0.00
Support Serv - Pupil	4,947,658.61	48,609.67	4,899,048.94	0.00	0.00
Support Serv - Instructional	3,668,088.70	50,076.78	3,618,011.92	0.00	0.00
Support Serv - Board of Ed	100,674.31	630.50	100,043.81	0.00	0.00
Support Serv - Executive Adm	437,112.04	5,058.14	432,053.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,132,406.52	13,241.84	3,119,164.68	0.00	0.00
Support Serv - Business	827,686.65	37,738.16	111,354.94	678,593.55	678,593.55
Operations and Maintenance	6,149,338.04	114,748.92	362,480.04	5,672,109.08	0.00
Pupil Transportation	1,794,048.18	41.33	1,794,006.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	76,003.03	2,486.73	73,516.30	0.00	0.00
Support Serv - Staff & Personnel	623,240.61	4,015.05	15,691.23	603,534.33	603,534.33
Support Serv - Technology	678,066.24	210,184.55	0.00	467,881.69	467,881.69
Support Serv - Pupil Accounting	161,246.82	0.00	161,246.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,060,435.40	45,570.29	1,014,865.11	0.00	0.00
Community Services	31,294.83	2,199.60	29,095.23	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	109,382.41	0.00	109,382.41	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	65,814.44	62,467.00	0.00	3,347.44	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,467,967.40	963,342.71	1,504,624.69	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 **	9,415,673.34	9,415,673.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,505,078.01	1,505,078.01	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
	69,367,063.27	12,516,398.70	49,425,198.48	7,425,466.09	1,750,009.57

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33020 Lansing Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	98,283,063.21	1,287,249.47	96,995,813.74	0.00	0.00
Support Serv - Pupil	18,744,499.49	9,236.84	18,735,262.65	0.00	0.00
Support Serv - Instructional	18,250,317.80	427,312.36	17,823,005.44	0.00	0.00
Support Serv - Board of Ed	355,454.78	10,568.38	344,886.40	0.00	0.00
Support Serv - Executive Adm	961,921.26	24,576.20	937,345.06	0.00	0.00
Support Serv - Grant Writer	232,050.08	0.00	232,050.08	0.00	0.00
Support Serv - School Adm	10,632,986.03	49,215.51	10,583,770.52	0.00	0.00
Support Serv - Business	4,355,304.44	946,647.22	89,413.68	3,319,243.54	3,319,243.54
Operations and Maintenance	22,208,087.44	519,594.44	8,560,107.28	13,128,385.72	0.00
Pupil Transportation	12,174,772.88	144,372.00	12,030,400.88	0.00	0.00
Support Serv - Planning & Research	1,892,996.46	0.00	1,892,996.46	0.00	0.00
Support Serv - Communication	1,183,021.68	52,719.14	1,130,302.54	0.00	0.00
Support Serv - Staff & Personnel	11,783,585.74	22,279.16	9,584,746.44	2,176,560.14	2,176,560.14
Support Serv - Technology	1,617,227.38	1,887.19	10,413.94	1,604,926.25	1,604,926.25
Support Serv - Pupil Accounting	1,326,235.85	2,839.07	1,323,396.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,694,358.57	95,509.11	2,598,849.46	0.00	0.00
Community Services	2,517,236.00	87,195.94	2,430,040.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,952,071.64	3,371,794.22	580,277.42	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	627,399.38	0.00	627,399.38	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	10,086.80	0.00	9,683.33	403.47	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	107.04	0.00	102.76	4.28	4.28
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	8,917,912.42	4,595,299.83	4,322,612.59	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 **	13,993,550.00	13,993,550.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,115,063.48	28,115,063.48	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
	264,829,309.85	53,756,909.56	190,842,876.89	20,229,523.40	7,100,734.21

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33040 Dansville Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,592,032.94	15,557.94	5,576,475.00	0.00	0.00
Support Serv - Pupil	755,697.34	0.00	755,697.34	0.00	0.00
Support Serv - Instructional	154,515.48	0.00	154,515.48	0.00	0.00
Support Serv - Board of Ed	66,026.10	0.00	66,026.10	0.00	0.00
Support Serv - Executive Adm	332,552.92	0.00	332,552.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	748,219.96	0.00	748,219.96	0.00	0.00
Support Serv - Business	158,427.11	26,320.34	0.00	132,106.77	132,106.77
Operations and Maintenance	1,059,768.77	31,743.19	8,305.01	1,019,720.57	0.00
Pupil Transportation	471,823.13	0.00	471,823.13	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	802.25	0.00	20.00	782.25	782.25
Support Serv - Technology	141,626.76	4,719.25	0.00	136,907.51	136,907.51
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	313,178.39	11,498.00	301,680.39	0.00	0.00
Community Services	463.64	0.00	463.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	373,054.83	373,054.83	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	771,550.42	295,395.34	476,155.08	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 **	1,736,523.00	1,736,523.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	578,838.86	578,838.86	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
	13,255,101.90	3,073,650.75	8,891,934.05	1,289,517.10	269,796.53

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33060 Haslett Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,273,520.45	34,894.60	21,238,625.85	0.00	0.00
Support Serv - Pupil	4,251,885.12	0.00	4,251,885.12	0.00	0.00
Support Serv - Instructional	2,600,195.23	57,145.00	2,543,050.23	0.00	0.00
Support Serv - Board of Ed	127,970.86	0.00	127,970.86	0.00	0.00
Support Serv - Executive Adm	543,269.67	0.00	543,269.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,303,655.84	0.00	2,303,655.84	0.00	0.00
Support Serv - Business	754,855.67	194,689.28	74,674.08	485,492.31	485,492.31
Operations and Maintenance	4,182,578.75	201,615.30	310,451.52	3,670,511.93	0.00
Pupil Transportation	1,113,576.44	25,812.00	1,087,764.44	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	585,147.05	0.00	0.00	585,147.05	585,147.05
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	665,621.21	9,000.00	656,621.21	0.00	0.00
Community Services	911,361.74	0.00	911,361.74	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	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	65,074.13	0.00	58,892.08	6,182.05	6,182.05
Operations and Maintenance	36,485.27	0.00	33,019.16	3,466.11	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	2,017,567.25	586,418.03	1,431,149.22	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 **	5,704,775.76	5,704,775.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,304,113.99	1,304,113.99	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
	48,451,254.43	8,128,063.96	35,572,391.02	4,750,799.45	1,076,821.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33070 Holt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,733,783.24	30,367.73	45,703,415.51	0.00	0.00
Support Serv - Pupil	6,376,520.48	0.00	6,376,520.48	0.00	0.00
Support Serv - Instructional	5,830,747.96	313,344.44	5,517,403.52	0.00	0.00
Support Serv - Board of Ed	306,451.02	0.00	306,451.02	0.00	0.00
Support Serv - Executive Adm	456,422.92	0.00	456,422.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,038,055.75	0.00	4,038,055.75	0.00	0.00
Support Serv - Business	1,107,087.13	150,317.67	0.00	956,769.46	956,769.46
Operations and Maintenance	7,370,672.17	1,612,159.49	9,941.12	5,748,571.56	0.00
Pupil Transportation	2,473,238.79	250,196.18	2,223,042.61	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	805,570.01	0.00	8,878.10	796,691.91	796,691.91
Support Serv - Technology	1,130,616.22	357,819.91	106,769.77	666,026.54	666,026.54
Support Serv - Pupil Accounting	185,406.82	0.00	185,406.82	0.00	0.00
Support Serv - Central - Other	137,115.99	0.00	137,115.99	0.00	0.00
Support Serv - Other	1,138,947.38	50,000.00	1,088,947.38	0.00	0.00
Community Services	1,425,187.20	0.00	1,425,187.20	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	3,018,852.22	1,555,198.32	1,463,653.90	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 **	7,940,007.30	7,940,007.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,529,767.49	14,529,767.49	0.00	0.00	0.00
Trust Funds					
All Costs *	2,900.00	0.00	2,900.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	104,007,350.09	26,789,178.53	69,050,112.09	8,168,059.47	2,419,487.91

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33100 Leslie Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,248,769.48	42,176.81	8,206,592.67	0.00	0.00
Support Serv - Pupil	706,150.65	1,441.52	704,709.13	0.00	0.00
Support Serv - Instructional	508,406.30	0.00	508,406.30	0.00	0.00
Support Serv - Board of Ed	93,589.16	0.00	93,589.16	0.00	0.00
Support Serv - Executive Adm	240,231.69	0.00	240,231.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	774,987.78	314.16	774,673.62	0.00	0.00
Support Serv - Business	343,666.01	94,519.00	0.00	249,147.01	249,147.01
Operations and Maintenance	1,703,081.67	181,247.41	115,205.47	1,406,628.79	0.00
Pupil Transportation	731,556.31	116,538.00	615,018.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,766.00	0.00	5,766.00	0.00	0.00
Support Serv - Staff & Personnel	16,258.81	0.00	14,540.61	1,718.20	1,718.20
Support Serv - Technology	273,458.67	19,774.35	0.00	253,684.32	253,684.32
Support Serv - Pupil Accounting	57,401.68	0.00	57,401.68	0.00	0.00
Support Serv - Central - Other	156,044.70	0.00	156,044.70	0.00	0.00
Support Serv - Other	456,016.29	59,608.93	396,407.36	0.00	0.00
Community Services	101,287.58	2,645.87	98,641.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,413,397.14	1,413,397.14	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,476,069.25	421,524.98	1,054,544.27	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 **	502,300.00	502,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,414,776.52	1,414,776.52	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
	19,223,215.69	4,270,264.69	13,041,772.68	1,911,178.32	504,549.53

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33130 Mason Public Schools (Ingham)
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,037,923.45	113,350.10	27,924,573.35	0.00	0.00
Support Serv - Pupil	3,422,909.33	0.00	3,422,909.33	0.00	0.00
Support Serv - Instructional	1,926,758.20	3,359.72	1,923,398.48	0.00	0.00
Support Serv - Board of Ed	156,733.99	0.00	156,733.99	0.00	0.00
Support Serv - Executive Adm	700,535.26	0.00	700,535.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,591,197.06	89.90	2,591,107.16	0.00	0.00
Support Serv - Business	674,174.41	32,999.81	0.00	641,174.60	641,174.60
Operations and Maintenance	3,861,026.26	179,942.97	89,721.47	3,591,361.82	0.00
Pupil Transportation	1,504,615.78	7,076.75	1,497,539.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,002.00	0.00	46,002.00	0.00	0.00
Support Serv - Staff & Personnel	535,386.51	56.99	11,987.76	523,341.76	523,341.76
Support Serv - Technology	998,074.40	257,550.17	110,000.90	630,523.33	630,523.33
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	887,416.66	9,172.45	878,244.21	0.00	0.00
Community Services	584,187.01	0.00	584,187.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	365,041.71	339,561.63	25,480.08	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,120,707.38	1,177,677.30	1,943,030.08	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 **	4,561,856.47	4,561,856.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,727,083.89	8,727,083.89	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
	62,701,629.77	15,409,778.15	41,905,450.11	5,386,401.51	1,795,039.69

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33170 Okemos Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,751,516.05	89,921.99	41,661,594.06	0.00	0.00
Support Serv - Pupil	5,694,376.27	31,050.00	5,663,326.27	0.00	0.00
Support Serv - Instructional	3,306,152.95	7,129.00	3,299,023.95	0.00	0.00
Support Serv - Board of Ed	136,641.81	0.00	136,641.81	0.00	0.00
Support Serv - Executive Adm	614,717.64	0.00	614,717.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,933,814.84	0.00	3,933,814.84	0.00	0.00
Support Serv - Business	907,048.05	0.00	0.00	907,048.05	907,048.05
Operations and Maintenance	5,871,158.13	25,652.50	307,514.94	5,537,990.69	0.00
Pupil Transportation	1,410,540.88	199.94	1,410,340.94	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	316,106.79	0.00	0.00	316,106.79	316,106.79
Support Serv - Technology	1,874,374.23	0.00	79,464.19	1,794,910.04	1,794,910.04
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	1,017,935.42	16,097.40	1,001,838.02	0.00	0.00
Community Services	2,896,758.30	51,864.30	2,844,894.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	198,630.46	198,630.46	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,708,309.69	1,436,726.33	2,271,583.36	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 **	11,045,545.51	11,045,545.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,583,197.58	21,583,197.58	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
	106,266,824.60	34,486,015.01	63,224,754.02	8,556,055.57	3,018,064.88

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33200 Stockbridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,876,730.11	8,429.12	9,868,300.99	0.00	0.00
Support Serv - Pupil	1,258,430.84	0.00	1,258,430.84	0.00	0.00
Support Serv - Instructional	1,759,558.00	654,979.45	1,104,578.55	0.00	0.00
Support Serv - Board of Ed	94,777.25	0.00	94,777.25	0.00	0.00
Support Serv - Executive Adm	379,936.39	0.00	379,936.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,150,127.46	0.00	1,150,127.46	0.00	0.00
Support Serv - Business	433,350.69	25,746.38	0.00	407,604.31	407,604.31
Operations and Maintenance	1,609,508.27	27,312.00	47,240.87	1,534,955.40	0.00
Pupil Transportation	754,109.44	0.00	754,109.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,663.50	0.00	2,663.50	0.00	0.00
Support Serv - Staff & Personnel	43,558.51	0.00	34,069.55	9,488.96	9,488.96
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	418,867.62	34,112.43	384,755.19	0.00	0.00
Community Services	701,621.14	0.00	701,621.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	65,918.40	65,918.40	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	1,046,652.66	445,872.62	600,780.04	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 **	2,108,310.00	2,108,310.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	664.75	664.75	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
	21,704,785.03	3,371,345.15	16,381,391.21	1,952,048.67	417,093.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33215 Waverly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,832,426.98	58,242.33	26,774,184.65	0.00	0.00
Support Serv - Pupil	4,083,798.33	0.00	4,083,798.33	0.00	0.00
Support Serv - Instructional	3,001,496.87	0.00	3,001,496.87	0.00	0.00
Support Serv - Board of Ed	154,985.39	0.00	154,985.39	0.00	0.00
Support Serv - Executive Adm	345,295.54	0.00	345,295.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,367,076.37	0.00	3,367,076.37	0.00	0.00
Support Serv - Business	857,967.64	0.00	0.00	857,967.64	857,967.64
Operations and Maintenance	4,127,602.39	15,971.74	1,580,941.65	2,530,689.00	0.00
Pupil Transportation	1,309,472.65	0.00	1,309,472.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	143.16	0.00	143.16	0.00	0.00
Support Serv - Staff & Personnel	531,257.43	0.00	0.00	531,257.43	531,257.43
Support Serv - Technology	877,885.86	0.00	0.00	877,885.86	877,885.86
Support Serv - Pupil Accounting	212,197.70	0.00	212,197.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	980,850.83	1,565.00	979,285.83	0.00	0.00
Community Services	3,862.25	0.00	3,862.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,059.53	709.53	4,350.00	0.00	0.00
Special Revenue Funds					
Instructional	177,274.38	0.00	177,274.38	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,613.29	0.00	31,297.14	316.15	316.15
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,139,749.01	972,278.99	1,167,470.02	0.00	0.00
Community Services	516,925.24	0.00	516,925.24	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 **	5,811,710.63	5,811,710.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	32,683,794.06	32,683,794.06	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
	88,052,445.53	39,544,272.28	43,710,057.17	4,798,116.08	2,267,427.08

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33220 Webberville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,385,818.23	0.00	3,385,818.23	0.00	0.00
Support Serv - Pupil	547,486.65	0.00	547,486.65	0.00	0.00
Support Serv - Instructional	50,899.38	0.00	50,899.38	0.00	0.00
Support Serv - Board of Ed	30,730.04	0.00	30,730.04	0.00	0.00
Support Serv - Executive Adm	282,209.64	3,832.50	278,377.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	455,578.21	0.00	455,578.21	0.00	0.00
Support Serv - Business	126,152.37	12,727.29	0.00	113,425.08	113,425.08
Operations and Maintenance	742,093.79	5,062.31	43,512.81	693,518.67	0.00
Pupil Transportation	231,021.62	0.00	231,021.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	101,112.92	0.00	101,112.92	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	147,695.64	12,994.86	-9,548.87	144,249.65	144,249.65
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	148,999.32	0.00	148,999.32	0.00	0.00
Community Services	33,970.86	0.00	33,970.86	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	41,270.33	0.00	0.00	41,270.33	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	366,622.53	144,782.18	221,840.35	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 **	1,665,199.30	1,665,199.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,119.40	12,119.40	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
	8,368,980.23	1,856,717.84	5,519,798.66	992,463.73	257,674.73

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33230 Williamston Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,521,830.37	55,440.17	14,466,390.20	0.00	0.00
Support Serv - Pupil	2,074,943.85	0.00	2,074,943.85	0.00	0.00
Support Serv - Instructional	1,158,142.86	72,901.53	1,085,241.33	0.00	0.00
Support Serv - Board of Ed	130,233.68	0.00	130,233.68	0.00	0.00
Support Serv - Executive Adm	370,285.03	239.99	370,045.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,805,066.39	0.00	1,805,066.39	0.00	0.00
Support Serv - Business	310,152.62	14,607.72	54,911.02	240,633.88	240,633.88
Operations and Maintenance	2,775,097.21	253,371.77	7,381.22	2,514,344.22	0.00
Pupil Transportation	931,191.25	50,000.00	881,191.25	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	13,016.38	0.00	775.00	12,241.38	12,241.38
Support Serv - Technology	344,268.31	10,883.00	62,936.22	270,449.09	270,449.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,311.00	0.00	15,311.00	0.00	0.00
Support Serv - Other	556,662.46	44,879.91	511,782.55	0.00	0.00
Community Services	451,321.96	35,799.18	415,522.78	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	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	143,157.56	0.00	0.00	143,157.56	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,430,050.30	611,835.14	818,215.16	0.00	0.00
Community Services	487,662.42	28,934.30	458,728.12	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
Debt Service Funds					
All Costs **	5,258,769.00	5,258,769.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	445,646.41	445,646.41	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
	33,232,409.06	6,892,908.12	23,158,674.81	3,180,826.13	523,324.35

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33901 Cole Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,189,676.84	11,216.90	2,178,459.94	0.00	0.00
Support Serv - Pupil	238,308.00	0.00	238,308.00	0.00	0.00
Support Serv - Instructional	43,724.00	0.00	43,724.00	0.00	0.00
Support Serv - Board of Ed	23,062.00	0.00	23,062.00	0.00	0.00
Support Serv - Executive Adm	289,925.03	0.00	289,925.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	331,609.16	0.00	331,609.16	0.00	0.00
Support Serv - Business	132,129.38	0.00	0.00	132,129.38	132,129.38
Operations and Maintenance	301,833.19	7,718.37	95,692.58	198,422.24	0.00
Pupil Transportation	1,954.91	0.00	1,954.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,461.39	0.00	6,461.39	0.00	0.00
Support Serv - Staff & Personnel	98,105.00	0.00	0.00	98,105.00	98,105.00
Support Serv - Technology	104,314.09	41,021.05	0.00	63,293.04	63,293.04
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	0.00	0.00	0.00	0.00	0.00
Community Services	14,328.09	4,538.11	9,789.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	56,927.81	56,927.81	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	254,374.73	140,126.10	114,248.63	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 **	215,662.50	215,662.50	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
	4,302,396.12	477,210.84	3,333,235.62	491,949.66	293,527.42

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33904 Mid-Michigan Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,257,427.00	2,165.00	2,255,262.00	0.00	0.00
Support Serv - Pupil	395,570.00	0.00	395,570.00	0.00	0.00
Support Serv - Instructional	208,340.00	0.00	208,340.00	0.00	0.00
Support Serv - Board of Ed	24,748.00	0.00	24,748.00	0.00	0.00
Support Serv - Executive Adm	390,515.00	0.00	390,515.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	492,314.00	4,445.00	487,869.00	0.00	0.00
Support Serv - Business	48,295.00	0.00	0.00	48,295.00	48,295.00
Operations and Maintenance	601,865.00	44,615.00	26,779.00	530,471.00	0.00
Pupil Transportation	182,808.00	0.00	182,808.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,754.00	0.00	18,754.00	0.00	0.00
Support Serv - Staff & Personnel	2,472.00	0.00	2,472.00	0.00	0.00
Support Serv - Technology	205,325.00	0.00	93,727.00	111,598.00	111,598.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,351.00	0.00	10,351.00	0.00	0.00
Community Services	21,563.00	515.00	21,048.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,867.00	12,867.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	404,912.00	236,683.00	168,229.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	239,068.00	239,068.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,517,194.00	540,358.00	4,286,472.00	690,364.00	159,893.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33909 Windemere Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,937,297.00	0.00	3,937,297.00	0.00	0.00
Support Serv - Pupil	458,722.00	0.00	458,722.00	0.00	0.00
Support Serv - Instructional	861,907.00	0.00	861,907.00	0.00	0.00
Support Serv - Board of Ed	106,013.00	0.00	106,013.00	0.00	0.00
Support Serv - Executive Adm	242,046.00	0.00	242,046.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	741,292.00	0.00	741,292.00	0.00	0.00
Support Serv - Business	156,145.00	0.00	0.00	156,145.00	156,145.00
Operations and Maintenance	1,464,415.00	0.00	-235.00	1,464,650.00	0.00
Pupil Transportation	15,197.00	0.00	15,197.00	0.00	0.00
Support Serv - Planning & Research	11,947.00	0.00	11,947.00	0.00	0.00
Support Serv - Communication	72,707.00	0.00	72,707.00	0.00	0.00
Support Serv - Staff & Personnel	259,751.00	0.00	0.00	259,751.00	259,751.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	42,838.00	0.00	42,838.00	0.00	0.00
Support Serv - Other	19,413.00	0.00	19,413.00	0.00	0.00
Community Services	142,606.00	0.00	142,606.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,532,296.00	0.00	6,651,750.00	1,880,546.00	415,896.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33910 Holly Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,290,286.00	0.00	3,290,286.00	0.00	0.00
Support Serv - Pupil	313,775.00	0.00	313,775.00	0.00	0.00
Support Serv - Instructional	818,144.00	0.00	818,144.00	0.00	0.00
Support Serv - Board of Ed	75,746.00	0.00	75,746.00	0.00	0.00
Support Serv - Executive Adm	180,613.00	0.00	180,613.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	724,483.00	0.00	724,483.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,295,797.00	0.00	67.00	1,295,730.00	0.00
Pupil Transportation	16,907.00	0.00	16,907.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	32,235.00	0.00	32,235.00	0.00	0.00
Support Serv - Staff & Personnel	103,051.00	0.00	0.00	103,051.00	103,051.00
Support Serv - Technology	47,094.00	0.00	0.00	47,094.00	47,094.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	17,854.00	0.00	17,854.00	0.00	0.00
Community Services	128,415.00	0.00	128,415.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,156,063.00	0.00	5,623,498.00	1,532,565.00	236,835.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33911 Michigan Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,046,730.45	0.00	8,046,730.45	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	758,595.89	0.00	758,595.89	0.00	0.00
Support Serv - Board of Ed	45,910.06	0.00	45,910.06	0.00	0.00
Support Serv - Executive Adm	6,404,528.28	0.00	6,404,528.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,702,357.28	0.00	1,702,357.28	0.00	0.00
Support Serv - Business	13,473.98	11,040.98	0.00	2,433.00	2,433.00
Operations and Maintenance	379,444.30	0.00	0.00	379,444.30	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	21,880.09	0.00	0.00	21,880.09	21,880.09
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	17,372,920.33	11,040.98	16,958,121.96	403,757.39	24,313.09

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
33914 Great Lakes Learning Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,043,324.93	0.00	7,043,324.93	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	369,893.68	0.00	369,893.68	0.00	0.00
Support Serv - Board of Ed	801,907.90	0.00	801,907.90	0.00	0.00
Support Serv - Executive Adm	271,126.59	0.00	271,126.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,855,537.55	0.00	1,855,537.55	0.00	0.00
Support Serv - Business	2,219,362.08	0.00	0.00	2,219,362.08	2,219,362.08
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	863,085.26	0.00	0.00	863,085.26	863,085.26
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	13,424,237.99	0.00	10,341,790.65	3,082,447.34	3,082,447.34

Michigan Department of Education
Costs for the Development of 2025-2026 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	751,139.05	0.00	751,139.05	0.00	0.00
Support Serv - Pupil	323,428.23	0.00	323,428.23	0.00	0.00
Support Serv - Instructional	149,794.04	12,002.63	137,791.41	0.00	0.00
Support Serv - Board of Ed	15,115.34	0.00	15,115.34	0.00	0.00
Support Serv - Executive Adm	60,881.80	0.00	60,881.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	53,454.98	0.00	53,454.98	0.00	0.00
Support Serv - Business	58,799.20	0.00	0.00	58,799.20	58,799.20
Operations and Maintenance	185,994.85	53,936.50	85,869.25	46,189.10	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	22,282.49	0.00	22,282.49	0.00	0.00
Support Serv - Staff & Personnel	186,991.66	0.00	0.00	186,991.66	186,991.66
Support Serv - Technology	103,288.84	0.00	0.00	103,288.84	103,288.84
Support Serv - Pupil Accounting	4,887.84	0.00	4,887.84	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,751.60	0.00	6,751.60	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	44,545.09	44,545.09	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
	1,967,355.01	110,484.22	1,461,601.99	395,268.80	349,079.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
34000 Ionia ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	873,099.77	0.00	873,099.77	0.00	0.00
Support Serv - Pupil	69,664.11	0.00	69,664.11	0.00	0.00
Support Serv - Instructional	851,840.76	0.00	851,840.76	0.00	0.00
Support Serv - Board of Ed	15,028.93	0.00	15,028.93	0.00	0.00
Support Serv - Executive Adm	261,768.81	3,406.53	258,362.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	845,028.25	314.90	27,358.91	817,354.44	817,354.44
Operations and Maintenance	159,020.48	1,745.12	3,517.23	153,758.13	0.00
Pupil Transportation	177,036.00	0.00	177,036.00	0.00	0.00
Support Serv - Planning & Research	146,781.23	0.00	146,781.23	0.00	0.00
Support Serv - Communication	11,934.61	0.00	11,934.61	0.00	0.00
Support Serv - Staff & Personnel	15,558.20	0.00	14,210.93	1,347.27	1,347.27
Support Serv - Technology	327,157.65	1,855.58	0.00	325,302.07	325,302.07
Support Serv - Pupil Accounting	34,330.66	0.00	34,330.66	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	425,942.06	0.00	425,942.06	0.00	0.00
Payments to Government Agencies	1,493,425.24	1,493,425.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,893,862.31	24,600.00	8,869,262.31	0.00	0.00
Support Serv - Pupil	10,731,959.79	0.00	10,731,959.79	0.00	0.00
Support Serv - Instructional	1,446,765.26	0.00	1,446,765.26	0.00	0.00
Support Serv - Board of Ed	80,778.57	0.00	80,778.57	0.00	0.00
Support Serv - Executive Adm	210,417.06	1,731.21	208,685.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	519,823.94	0.00	519,823.94	0.00	0.00
Support Serv - Business	66,175.06	7,898.16	0.00	58,276.90	58,276.90
Operations and Maintenance	871,686.51	5,235.38	10,406.70	856,044.43	0.00
Pupil Transportation	331,254.29	83,103.00	248,151.29	0.00	0.00
Support Serv - Planning & Research	232,607.34	0.00	232,607.34	0.00	0.00
Support Serv - Communication	46,548.96	0.00	46,548.96	0.00	0.00
Support Serv - Staff & Personnel	55,657.09	0.00	325.00	55,332.09	55,332.09
Support Serv - Technology	561,013.07	13,108.78	2,165.00	545,739.29	545,739.29
Support Serv - Pupil Accounting	14,773.81	0.00	14,773.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	87,771.62	0.00	87,771.62	0.00	0.00
Community Services	103,323.37	0.00	103,323.37	0.00	0.00
Payments to Government Agencies	2,985,617.25	2,955,695.16	29,922.09	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	237,700.00	237,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,485,405.53	4,485,405.53	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
	37,670,757.59	9,315,224.59	25,542,378.38	2,813,154.62	1,803,352.06

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
34010 Ionia Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,618,727.07	732,234.45	19,886,492.62	0.00	0.00
Support Serv - Pupil	2,215,891.65	0.00	2,215,891.65	0.00	0.00
Support Serv - Instructional	1,541,577.30	972.88	1,540,604.42	0.00	0.00
Support Serv - Board of Ed	72,082.14	0.00	72,082.14	0.00	0.00
Support Serv - Executive Adm	502,137.25	15,067.97	487,069.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,220,317.58	0.00	2,220,317.58	0.00	0.00
Support Serv - Business	483,363.42	24,039.03	0.00	459,324.39	459,324.39
Operations and Maintenance	3,617,684.21	577,946.49	64,151.88	2,975,585.84	0.00
Pupil Transportation	1,941,485.20	242,400.00	1,699,085.20	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	125,383.72	0.00	35,137.60	90,246.12	90,246.12
Support Serv - Technology	819,553.94	184,063.06	7,345.00	628,145.88	628,145.88
Support Serv - Pupil Accounting	103,319.55	0.00	103,319.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	639,171.09	13,626.80	625,544.29	0.00	0.00
Community Services	177,897.30	7,389.15	170,508.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	876,343.75	876,343.75	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	2,876,211.41	1,583,080.63	1,293,130.78	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	16,228.97	0.00	16,228.97	0.00	0.00
Debt Service Funds					
All Costs **	3,798,409.40	3,798,409.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,467,265.67	2,467,265.67	0.00	0.00	0.00
Trust Funds					
All Costs *	59,460.60	0.00	59,460.60	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,172,511.22	10,522,839.28	30,496,369.71	4,153,302.23	1,177,716.39

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
34080 Belding Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,683,167.69	0.00	15,683,167.69	0.00	0.00
Support Serv - Pupil	1,233,487.48	0.00	1,233,487.48	0.00	0.00
Support Serv - Instructional	571,722.22	0.00	571,722.22	0.00	0.00
Support Serv - Board of Ed	54,138.51	0.00	54,138.51	0.00	0.00
Support Serv - Executive Adm	415,609.68	0.00	415,609.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,490,064.92	0.00	1,490,064.92	0.00	0.00
Support Serv - Business	374,143.61	13,534.33	15,100.26	345,509.02	345,509.02
Operations and Maintenance	2,139,781.97	122,920.35	16,181.31	2,000,680.31	0.00
Pupil Transportation	1,169,115.65	0.00	1,169,115.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,360.40	0.00	3,360.40	0.00	0.00
Support Serv - Staff & Personnel	29,333.75	0.00	8,527.06	20,806.69	20,806.69
Support Serv - Technology	716,254.46	286,467.69	58,816.49	370,970.28	370,970.28
Support Serv - Pupil Accounting	79,133.86	0.00	79,133.86	0.00	0.00
Support Serv - Central - Other	91,112.46	32,483.50	58,628.96	0.00	0.00
Support Serv - Other	623,329.04	0.00	623,329.04	0.00	0.00
Community Services	48,157.42	0.00	48,157.42	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	1,944,871.16	918,605.48	1,026,265.68	0.00	0.00
Community Services	364,416.72	0.00	364,416.72	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 **	4,947,755.14	4,947,755.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,654,870.16	6,654,870.16	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
	38,633,826.30	12,976,636.65	22,919,223.35	2,737,966.30	737,285.99

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
34090 Lakewood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,684,991.99	851.94	12,684,140.05	0.00	0.00
Support Serv - Pupil	931,562.09	0.00	931,562.09	0.00	0.00
Support Serv - Instructional	450,501.09	0.00	450,501.09	0.00	0.00
Support Serv - Board of Ed	111,452.28	0.00	111,452.28	0.00	0.00
Support Serv - Executive Adm	582,787.27	2,349.84	580,437.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,201,897.88	0.00	1,201,897.88	0.00	0.00
Support Serv - Business	630,241.01	142,716.89	9,254.23	478,269.89	478,269.89
Operations and Maintenance	1,797,581.91	14,203.84	100,021.78	1,683,356.29	0.00
Pupil Transportation	1,555,513.46	247,207.00	1,308,306.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,701.07	0.00	36,701.07	0.00	0.00
Support Serv - Staff & Personnel	16,040.81	0.00	6,229.64	9,811.17	9,811.17
Support Serv - Technology	468,317.78	60,562.51	9,455.55	398,299.72	398,299.72
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	411,629.35	0.00	411,629.35	0.00	0.00
Community Services	1,982.00	0.00	1,982.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	19,699.36	0.00	19,699.36	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,668,773.68	678,793.39	989,980.29	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 **	1,810,460.38	1,810,460.38	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
	24,380,133.41	2,957,145.79	18,853,250.55	2,569,737.07	886,380.78

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
34110 Portland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,305,319.10	22,056.00	15,283,263.10	0.00	0.00
Support Serv - Pupil	1,305,648.55	0.00	1,305,648.55	0.00	0.00
Support Serv - Instructional	1,442,487.86	139,195.00	1,303,292.86	0.00	0.00
Support Serv - Board of Ed	89,423.87	0.00	89,423.87	0.00	0.00
Support Serv - Executive Adm	396,411.21	0.00	396,411.21	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	1,960,479.30	7,207.20	1,953,272.10	0.00	0.00
Support Serv - Business	559,439.72	44,886.79	6,078.63	508,474.30	508,474.30
Operations and Maintenance	2,666,305.49	190,459.24	45,757.06	2,430,089.19	0.00
Pupil Transportation	1,520,650.46	158,874.20	1,361,776.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,811.43	0.00	18,811.43	0.00	0.00
Support Serv - Staff & Personnel	4,888.00	0.00	0.00	4,888.00	4,888.00
Support Serv - Technology	886,576.20	405,418.03	7,892.06	473,266.11	473,266.11
Support Serv - Pupil Accounting	66,635.34	0.00	66,635.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	989,115.51	62,471.25	926,644.26	0.00	0.00
Community Services	392,857.25	0.00	392,857.25	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	56,996.63	0.00	56,996.63	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,039,078.93	771,884.32	1,267,194.61	0.00	0.00
Community Services	657,341.62	0.00	657,341.62	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 **	3,604,780.37	3,604,780.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	175,495.26	175,495.26	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
	34,143,742.10	5,582,727.66	25,144,296.84	3,416,717.60	986,628.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
34120 Saranac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,783,029.00	0.00	6,783,029.00	0.00	0.00
Support Serv - Pupil	433,904.18	0.00	433,904.18	0.00	0.00
Support Serv - Instructional	384,146.39	0.00	384,146.39	0.00	0.00
Support Serv - Board of Ed	49,900.88	0.00	49,900.88	0.00	0.00
Support Serv - Executive Adm	271,516.91	0.00	271,516.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	710,454.38	0.00	710,454.38	0.00	0.00
Support Serv - Business	245,485.34	36,014.01	0.00	209,471.33	209,471.33
Operations and Maintenance	826,252.19	10,019.72	3,377.10	812,855.37	0.00
Pupil Transportation	555,409.24	26,272.00	529,137.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,500.08	0.00	8,500.08	0.00	0.00
Support Serv - Technology	317,603.27	86,447.00	59,763.56	171,392.71	171,392.71
Support Serv - Pupil Accounting	24,653.45	0.00	24,653.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	311,289.22	0.00	311,289.22	0.00	0.00
Community Services	98.00	0.00	98.00	0.00	0.00
Payments to Government Agencies	8,984.88	8,984.88	0.00	0.00	0.00
Facilities Acquisition	49,877.39	49,877.39	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	723,463.73	313,188.61	410,275.12	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 **	2,793,347.40	2,793,347.40	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
	14,497,915.93	3,324,151.01	9,980,045.51	1,193,719.41	380,864.04

Michigan Department of Education
Costs for the Development of 2025-2026 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	139,611.50	0.00	139,611.50	0.00	0.00
Support Serv - Pupil	191.76	0.00	191.76	0.00	0.00
Support Serv - Instructional	2,817.60	0.00	2,817.60	0.00	0.00
Support Serv - Board of Ed	13,417.34	0.00	13,417.34	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,026.56	0.00	0.00	15,026.56	15,026.56
Operations and Maintenance	27,852.78	0.00	1,000.00	26,852.78	0.00
Pupil Transportation	2,550.00	0.00	2,550.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	119.00	0.00	119.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	772.23	0.00	0.00	772.23	772.23
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	120.98	0.00	120.98	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	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
	202,479.75	0.00	159,828.18	42,651.57	15,798.79

Michigan Department of Education
Costs for the Development of 2025-2026 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	152,692.87	0.00	152,692.87	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	735.61	0.00	735.61	0.00	0.00
Support Serv - Board of Ed	15,222.89	0.00	15,222.89	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,828.95	418.95	0.00	15,410.00	15,410.00
Operations and Maintenance	37,541.05	0.00	1,000.00	36,541.05	0.00
Pupil Transportation	1,386.51	0.00	1,386.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	533.00	0.00	533.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	772.98	0.00	0.00	772.98	772.98
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	0.00	0.00	0.00	0.00	0.00
Community Services	462.54	0.00	462.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	225,176.40	418.95	172,033.42	52,724.03	16,182.98

Michigan Department of Education
Costs for the Development of 2025-2026 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	184,483.72	772.01	183,711.71	0.00	0.00
Support Serv - Pupil	512.09	0.00	512.09	0.00	0.00
Support Serv - Instructional	7,512.12	0.00	7,512.12	0.00	0.00
Support Serv - Board of Ed	18,040.38	0.00	18,040.38	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,268.42	0.00	0.00	15,268.42	15,268.42
Operations and Maintenance	18,765.17	0.00	1,000.00	17,765.17	0.00
Pupil Transportation	33,267.98	0.00	33,267.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	88.00	0.00	88.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	826.90	0.00	0.00	826.90	826.90
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	1,972.04	0.00	1,972.04	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	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
	280,736.82	772.01	246,104.32	33,860.49	16,095.32

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
35000 Iosco RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	495,596.09	0.00	495,596.09	0.00	0.00
Support Serv - Pupil	525,619.14	0.00	525,619.14	0.00	0.00
Support Serv - Instructional	1,011,003.85	0.00	1,011,003.85	0.00	0.00
Support Serv - Board of Ed	30,434.76	0.00	30,434.76	0.00	0.00
Support Serv - Executive Adm	385,851.56	0.00	385,851.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,082.08	0.00	1,082.08	0.00	0.00
Support Serv - Business	97,815.48	100.44	43,592.00	54,123.04	54,123.04
Operations and Maintenance	133,223.80	0.00	54,910.73	78,313.07	0.00
Pupil Transportation	29,776.96	0.00	29,776.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,089.56	0.00	2,089.56	0.00	0.00
Support Serv - Staff & Personnel	133,496.57	0.00	15,748.92	117,747.65	117,747.65
Support Serv - Technology	42,814.07	0.00	0.00	42,814.07	42,814.07
Support Serv - Pupil Accounting	113,499.24	0.00	113,499.24	0.00	0.00
Support Serv - Central - Other	2,600.78	0.00	2,600.78	0.00	0.00
Support Serv - Other	87.92	0.00	87.92	0.00	0.00
Community Services	2,045,962.07	900.00	2,045,062.07	0.00	0.00
Payments to Government Agencies	1,224,912.01	1,224,912.01	0.00	0.00	0.00
Facilities Acquisition	8,241.00	8,241.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,197,275.89	0.00	3,197,275.89	0.00	0.00
Support Serv - Pupil	1,126,216.49	0.00	1,126,216.49	0.00	0.00
Support Serv - Instructional	384,612.28	0.00	384,612.28	0.00	0.00
Support Serv - Board of Ed	17,833.33	0.00	17,833.33	0.00	0.00
Support Serv - Executive Adm	1,016.25	0.00	1,016.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	205,536.82	0.00	205,536.82	0.00	0.00
Support Serv - Business	119,821.73	613.31	0.00	119,208.42	119,208.42
Operations and Maintenance	375,296.01	0.00	18,198.56	357,097.45	0.00
Pupil Transportation	680,548.39	0.00	680,548.39	0.00	0.00
Support Serv - Planning & Research	48,880.44	0.00	48,880.44	0.00	0.00
Support Serv - Communication	11,637.95	0.00	11,637.95	0.00	0.00
Support Serv - Staff & Personnel	149,239.83	0.00	149,239.83	0.00	0.00
Support Serv - Technology	138,982.76	0.00	82,467.00	56,515.76	56,515.76
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	49,208.88	2,923.77	46,285.11	0.00	0.00
Community Services	34,431.60	0.00	34,431.60	0.00	0.00
Payments to Government Agencies	258,464.72	258,464.72	0.00	0.00	0.00
Facilities Acquisition	50,832.49	50,832.49	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,026.40	20,026.40	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
	13,153,969.20	1,567,014.14	10,761,135.60	825,819.46	390,408.94

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
35010 Oscoda Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,575,416.96	0.00	9,575,416.96	0.00	0.00
Support Serv - Pupil	809,382.75	0.00	809,382.75	0.00	0.00
Support Serv - Instructional	574,304.12	0.00	574,304.12	0.00	0.00
Support Serv - Board of Ed	82,332.99	0.00	82,332.99	0.00	0.00
Support Serv - Executive Adm	371,833.46	0.00	371,833.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,171,434.94	0.00	1,171,434.94	0.00	0.00
Support Serv - Business	316,794.15	0.00	16,062.28	300,731.87	300,731.87
Operations and Maintenance	1,902,587.93	13,221.04	298,933.50	1,590,433.39	0.00
Pupil Transportation	1,407,424.87	308,527.00	1,098,897.87	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	116,670.74	0.00	96,019.72	20,651.02	20,651.02
Support Serv - Technology	422,628.12	0.00	9,404.77	413,223.35	413,223.35
Support Serv - Pupil Accounting	31,020.62	0.00	31,020.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,979.05	0.00	529,979.05	0.00	0.00
Community Services	111,628.46	0.00	111,628.46	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	30,815.67	0.00	30,815.67	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	12,129.43	0.00	7,227.87	4,901.56	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,040,424.91	507,754.91	532,670.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	944,181.00	944,181.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	641,672.97	641,672.97	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
	20,092,663.14	2,415,356.92	15,347,365.03	2,329,941.19	734,606.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
35020 Hale Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,074,228.74	20,020.00	3,054,208.74	0.00	0.00
Support Serv - Pupil	197,442.42	0.00	197,442.42	0.00	0.00
Support Serv - Instructional	48,373.09	0.00	48,373.09	0.00	0.00
Support Serv - Board of Ed	38,470.39	0.00	38,470.39	0.00	0.00
Support Serv - Executive Adm	212,293.69	0.00	212,293.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	282,066.68	0.00	282,066.68	0.00	0.00
Support Serv - Business	301,374.04	151.00	0.00	301,223.04	301,223.04
Operations and Maintenance	556,059.93	55,228.25	32,691.20	468,140.48	0.00
Pupil Transportation	257,554.26	0.00	257,554.26	0.00	0.00
Support Serv - Planning & Research	24,459.43	0.00	24,459.43	0.00	0.00
Support Serv - Communication	6,100.23	0.00	6,100.23	0.00	0.00
Support Serv - Staff & Personnel	3,000.00	0.00	0.00	3,000.00	3,000.00
Support Serv - Technology	86,965.76	0.00	0.00	86,965.76	86,965.76
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	182,735.64	12,871.71	169,863.93	0.00	0.00
Community Services	4,096.08	0.00	4,096.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	194,409.90	194,409.90	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	431,659.38	217,173.67	214,485.71	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
	5,901,289.66	499,854.53	4,542,105.85	859,329.28	391,188.80

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
35030 Tawas Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,323,274.64	48,608.79	9,274,665.85	0.00	0.00
Support Serv - Pupil	616,673.33	0.00	616,673.33	0.00	0.00
Support Serv - Instructional	158,607.86	0.00	158,607.86	0.00	0.00
Support Serv - Board of Ed	191,705.03	22,890.12	168,814.91	0.00	0.00
Support Serv - Executive Adm	419,750.98	0.00	419,750.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,068,481.44	0.00	1,068,481.44	0.00	0.00
Support Serv - Business	382,741.22	0.00	0.00	382,741.22	382,741.22
Operations and Maintenance	1,117,472.72	13,425.00	20,764.58	1,083,283.14	0.00
Pupil Transportation	825,738.20	272,480.00	553,258.20	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	500.00	0.00	500.00	0.00	0.00
Support Serv - Technology	509,498.44	0.00	33,257.60	476,240.84	476,240.84
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	151,298.83	28,650.32	122,648.51	0.00	0.00
Community Services	15,899.26	0.00	15,899.26	0.00	0.00
Payments to Government Agencies	24,215.95	24,215.95	0.00	0.00	0.00
Facilities Acquisition	544,833.21	544,833.21	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,042,180.89	402,660.69	639,520.20	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 **	582,662.50	582,662.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	360,744.82	360,744.82	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
	17,336,279.32	2,301,171.40	13,092,842.72	1,942,265.20	858,982.06

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
35040 Whittemore-Prescott Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,265,391.33	144,828.91	5,120,562.42	0.00	0.00
Support Serv - Pupil	666,554.87	0.00	666,554.87	0.00	0.00
Support Serv - Instructional	513,563.03	95,158.31	418,404.72	0.00	0.00
Support Serv - Board of Ed	84,900.41	0.00	84,900.41	0.00	0.00
Support Serv - Executive Adm	229,953.66	0.00	229,953.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	575,779.24	0.00	575,779.24	0.00	0.00
Support Serv - Business	232,157.56	35,562.90	15,676.92	180,917.74	180,917.74
Operations and Maintenance	892,069.02	40,277.30	38,707.66	813,084.06	0.00
Pupil Transportation	487,828.53	0.00	487,828.53	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	79,511.87	0.00	11,729.58	67,782.29	67,782.29
Support Serv - Technology	224,794.38	47,415.25	10,416.56	166,962.57	166,962.57
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	220,379.50	0.00	220,379.50	0.00	0.00
Community Services	9,894.29	0.00	9,894.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	601,519.00	601,519.00	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	715,944.99	276,198.38	439,746.61	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 **	686,400.00	686,400.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	360.00	360.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,487,001.68	1,927,720.05	8,330,534.97	1,228,746.66	415,662.60

Michigan Department of Education
Costs for the Development of 2025-2026 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	856,098.62	0.00	856,098.62	0.00	0.00
Support Serv - Pupil	228,223.65	0.00	228,223.65	0.00	0.00
Support Serv - Instructional	37,717.16	0.00	37,717.16	0.00	0.00
Support Serv - Board of Ed	9,424.25	0.00	9,424.25	0.00	0.00
Support Serv - Executive Adm	200.00	0.00	200.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	300,527.32	0.00	300,527.32	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	117,097.15	0.00	15,990.00	101,107.15	0.00
Pupil Transportation	36,111.93	0.00	36,111.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	7,839.60	0.00	0.00	7,839.60	7,839.60
Support Serv - Pupil Accounting	55,907.96	0.00	55,907.96	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	16,721.28	0.00	16,721.28	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	15,624.83	0.00	15,624.83	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
	1,681,493.75	0.00	1,572,547.00	108,946.75	7,839.60

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
36015 Forest Park School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,069,665.42	0.00	4,069,665.42	0.00	0.00
Support Serv - Pupil	61,124.53	0.00	61,124.53	0.00	0.00
Support Serv - Instructional	138,701.73	66,407.00	72,294.73	0.00	0.00
Support Serv - Board of Ed	53,311.06	0.00	53,311.06	0.00	0.00
Support Serv - Executive Adm	265,333.09	0.00	265,333.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	219,539.32	0.00	219,539.32	0.00	0.00
Support Serv - Business	214,819.05	86,713.54	0.00	128,105.51	128,105.51
Operations and Maintenance	575,364.62	10,112.52	0.00	565,252.10	0.00
Pupil Transportation	220,628.45	5,046.58	215,581.87	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	31,060.24	0.00	31,060.24	0.00	0.00
Community Services	1,145.50	0.00	1,145.50	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	188,439.51	9,300.00	179,139.51	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	4,677.00	0.00	4,677.00	0.00	0.00
Support Serv - School Adm	2,743.99	0.00	2,743.99	0.00	0.00
Support Serv - Business	2,800.00	0.00	2,800.00	0.00	0.00
Operations and Maintenance	13,578.54	0.00	13,578.54	0.00	0.00
Pupil Transportation	45,273.00	0.00	45,273.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	1,105.12	0.00	1,105.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	881,502.62	275,566.75	605,935.87	0.00	0.00
Community Services	4,983.25	1,310.00	3,673.25	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
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	110,254.24	110,254.24	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
	7,106,550.28	564,710.63	5,848,482.04	693,357.61	128,105.51

Michigan Department of Education
Costs for the Development of 2025-2026 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	7,182,955.64	0.00	7,182,955.64	0.00	0.00
Support Serv - Pupil	180,303.72	0.00	180,303.72	0.00	0.00
Support Serv - Instructional	83,803.22	0.00	83,803.22	0.00	0.00
Support Serv - Board of Ed	89,528.92	0.00	89,528.92	0.00	0.00
Support Serv - Executive Adm	290,299.30	0.00	290,299.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	519,302.25	0.00	519,302.25	0.00	0.00
Support Serv - Business	331,065.11	12,827.91	0.00	318,237.20	318,237.20
Operations and Maintenance	2,491,357.72	1,278,341.41	150,362.17	1,062,654.14	0.00
Pupil Transportation	589,366.07	117,984.00	471,382.07	0.00	0.00
Support Serv - Planning & Research	4,743.00	0.00	4,743.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	273,103.00	0.00	9,855.99	263,247.01	263,247.01
Support Serv - Pupil Accounting	52,394.31	0.00	52,394.31	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	3,042.50	0.00	3,042.50	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	1,546.62	0.00	1,546.62	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,917.47	0.00	0.00	4,917.47	0.00
Pupil Transportation	7,734.29	0.00	7,734.29	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,295,781.15	302,766.09	993,015.06	0.00	0.00
Community Services	2,949.36	0.00	2,949.36	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	151,364.76	151,364.76	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
	13,555,558.41	1,863,284.17	10,043,218.42	1,649,055.82	581,484.21

Michigan Department of Education
Costs for the Development of 2025-2026 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	32,833,567.13	255,424.90	32,578,142.23	0.00	0.00
Support Serv - Pupil	4,786,222.31	5,567.56	4,780,654.75	0.00	0.00
Support Serv - Instructional	2,821,060.50	34,680.64	2,786,379.86	0.00	0.00
Support Serv - Board of Ed	206,925.29	0.00	206,925.29	0.00	0.00
Support Serv - Executive Adm	407,856.58	278.29	407,578.29	0.00	0.00
Support Serv - Grant Writer	135,625.26	0.00	135,625.26	0.00	0.00
Support Serv - School Adm	2,924,857.16	109.59	2,924,747.57	0.00	0.00
Support Serv - Business	642,397.28	900.00	96.70	641,400.58	641,400.58
Operations and Maintenance	4,040,103.27	30,072.13	379,756.51	3,630,274.63	0.00
Pupil Transportation	1,871,074.55	187.48	1,870,887.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,149.08	0.00	16,149.08	0.00	0.00
Support Serv - Staff & Personnel	549,518.63	0.00	114,788.10	434,730.53	434,730.53
Support Serv - Technology	775,190.37	4,557.98	31,535.95	739,096.44	739,096.44
Support Serv - Pupil Accounting	45,145.30	0.00	45,145.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,326,434.45	0.00	1,326,434.45	0.00	0.00
Community Services	328,876.73	6,431.00	322,445.73	0.00	0.00
Payments to Government Agencies	1,016,650.75	1,016,650.75	0.00	0.00	0.00
Facilities Acquisition	28,961.00	28,961.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,968.98	0.00	4,130.76	36,838.22	0.00
Pupil Transportation	2,400.00	0.00	2,400.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,277,801.29	1,496,508.55	1,781,292.74	0.00	0.00
Community Services	556,293.09	702.74	555,590.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	34,353.04	34,353.04	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,715,150.00	4,715,150.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,345,558.75	15,345,558.75	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
	78,729,140.79	22,976,094.40	50,270,705.99	5,482,340.40	1,815,227.55

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
37040 Beal City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,183,124.78	94,684.67	5,088,440.11	0.00	0.00
Support Serv - Pupil	522,531.47	1,379.93	521,151.54	0.00	0.00
Support Serv - Instructional	244,013.87	33,550.76	210,463.11	0.00	0.00
Support Serv - Board of Ed	61,910.80	0.00	61,910.80	0.00	0.00
Support Serv - Executive Adm	226,390.21	8,435.87	217,954.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	466,360.19	0.00	466,360.19	0.00	0.00
Support Serv - Business	206,594.34	3,992.12	0.00	202,602.22	202,602.22
Operations and Maintenance	781,048.28	38,881.03	81,382.48	660,784.77	0.00
Pupil Transportation	486,966.05	32,050.00	454,916.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,460.36	0.00	5,460.36	0.00	0.00
Support Serv - Staff & Personnel	97,534.85	0.00	20,665.43	76,869.42	76,869.42
Support Serv - Technology	57,066.53	899.39	0.00	56,167.14	56,167.14
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	412,095.64	88,992.77	323,102.87	0.00	0.00
Community Services	10,251.32	0.00	10,251.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	79,999.08	79,999.08	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	681,697.91	228,107.02	453,590.89	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 **	1,895,695.22	1,895,695.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	510,740.57	510,740.57	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
	11,929,481.47	3,017,408.43	7,915,649.49	996,423.55	335,638.78

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
37060 Shepherd Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,778,475.27	50,753.48	13,727,721.79	0.00	0.00
Support Serv - Pupil	2,315,449.31	4,200.00	2,311,249.31	0.00	0.00
Support Serv - Instructional	1,123,102.94	494,641.42	628,461.52	0.00	0.00
Support Serv - Board of Ed	77,992.72	0.00	77,992.72	0.00	0.00
Support Serv - Executive Adm	325,328.41	0.00	325,328.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,662,819.91	0.00	1,662,819.91	0.00	0.00
Support Serv - Business	384,054.41	19,597.28	0.00	364,457.13	364,457.13
Operations and Maintenance	2,235,049.30	16,454.30	152,000.06	2,066,594.94	0.00
Pupil Transportation	1,486,567.78	392,474.99	1,094,092.79	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	22,536.34	0.00	0.00	22,536.34	22,536.34
Support Serv - Technology	607,367.12	252,037.43	0.00	355,329.69	355,329.69
Support Serv - Pupil Accounting	45,298.74	0.00	45,298.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	485,908.99	5,000.00	480,908.99	0.00	0.00
Community Services	7,709.32	0.00	7,709.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	407,484.97	407,484.97	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	326.35	0.00	0.00	326.35	326.35
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,743,973.69	689,998.64	1,053,975.05	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 **	3,014,308.00	3,014,308.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,808,194.19	1,808,194.19	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,531,947.76	7,155,144.70	21,567,558.61	2,809,244.45	742,649.51

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
37900 Flextech High School Shepherd
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	534,699.00	0.00	534,699.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	17,106.00	0.00	17,106.00	0.00	0.00
Support Serv - Board of Ed	36,622.00	0.00	36,622.00	0.00	0.00
Support Serv - Executive Adm	104,469.00	0.00	104,469.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	207,662.00	0.00	207,662.00	0.00	0.00
Support Serv - Business	447.00	0.00	0.00	447.00	447.00
Operations and Maintenance	39,807.00	0.00	6,733.00	33,074.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	309.00	0.00	309.00	0.00	0.00
Support Serv - Technology	7,230.00	0.00	0.00	7,230.00	7,230.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,985.00	0.00	1,985.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	891.00	0.00	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
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
	951,227.00	0.00	910,476.00	40,751.00	7,677.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
37901 Renaissance Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,908,186.00	47,156.00	2,861,030.00	0.00	0.00
Support Serv - Pupil	167,967.00	0.00	167,967.00	0.00	0.00
Support Serv - Instructional	174,840.00	0.00	174,840.00	0.00	0.00
Support Serv - Board of Ed	18,151.00	0.00	18,151.00	0.00	0.00
Support Serv - Executive Adm	380,037.00	0.00	380,037.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	500,538.00	0.00	500,538.00	0.00	0.00
Support Serv - Business	2,706.00	0.00	0.00	2,706.00	2,706.00
Operations and Maintenance	500,910.00	59,482.00	74,794.00	366,634.00	0.00
Pupil Transportation	15,826.00	0.00	15,826.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,589.00	0.00	4,589.00	0.00	0.00
Support Serv - Technology	91,832.00	0.00	0.00	91,832.00	91,832.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	36,339.00	0.00	36,339.00	0.00	0.00
Community Services	26,106.00	0.00	26,106.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,343.00	17,343.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,030.00	0.00	13,030.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	315,979.00	169,139.00	146,840.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	5,174,379.00	293,120.00	4,420,087.00	461,172.00	94,538.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38000 Jackson ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	127,020.92	1,514.37	125,506.55	0.00	0.00
Support Serv - Pupil	1,072,765.49	8,897.22	1,063,868.27	0.00	0.00
Support Serv - Instructional	4,497,981.67	74,596.87	4,423,384.80	0.00	0.00
Support Serv - Board of Ed	96,791.55	0.00	96,791.55	0.00	0.00
Support Serv - Executive Adm	547,180.20	0.00	547,180.20	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	2,961,395.85	1,159.28	30,628.56	2,929,608.01	2,929,608.01
Operations and Maintenance	523,647.51	0.00	16,278.00	507,369.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	2,667.32	0.00	2,667.32	0.00	0.00
Support Serv - Communication	288,093.75	0.00	288,093.75	0.00	0.00
Support Serv - Staff & Personnel	1,235,628.40	0.00	0.00	1,235,628.40	1,235,628.40
Support Serv - Technology	6,961,427.69	197,517.67	17,681.35	6,746,228.67	6,746,228.67
Support Serv - Pupil Accounting	541,432.12	0.00	541,432.12	0.00	0.00
Support Serv - Central - Other	135,627.12	0.00	135,627.12	0.00	0.00
Support Serv - Other	10,538.52	0.00	10,538.52	0.00	0.00
Community Services	439,416.09	1,209.25	438,206.84	0.00	0.00
Payments to Government Agencies	5,650,890.10	5,650,890.10	0.00	0.00	0.00
Facilities Acquisition	12,372.00	12,372.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	28,689,034.26	584,361.18	28,104,673.08	0.00	0.00
Support Serv - Pupil	23,789,998.47	24,227.85	23,765,770.62	0.00	0.00
Support Serv - Instructional	5,004,815.24	4,361.18	5,000,454.06	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,424,577.04	9,748.23	1,414,828.81	0.00	0.00
Support Serv - Business	149,560.28	48,867.17	0.00	100,693.11	100,693.11
Operations and Maintenance	3,421,161.30	170,133.47	0.00	3,251,027.83	0.00
Pupil Transportation	5,515,244.11	123,869.25	5,391,374.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,412.04	0.00	55,412.04	0.00	0.00
Support Serv - Staff & Personnel	795.43	0.00	0.00	795.43	795.43
Support Serv - Technology	980,052.31	490,376.54	0.00	489,675.77	489,675.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	121,410.08	47,943.08	73,467.00	0.00	0.00
Support Serv - Other	18,382.90	2,783.43	15,599.47	0.00	0.00
Community Services	666,983.73	1,369.93	665,613.80	0.00	0.00
Payments to Government Agencies	11,430,192.00	11,430,192.00	0.00	0.00	0.00
Facilities Acquisition	119,261.04	119,261.04	0.00	0.00	0.00
Debt Service Funds					
All Costs **	425,606.26	425,606.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,860,896.48	11,860,896.48	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	30,000.00	30,000.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	118,808,259.27	31,322,153.85	72,225,078.69	15,261,026.73	11,502,629.39

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38010 Western School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,147,047.88	208,890.24	22,938,157.64	0.00	0.00
Support Serv - Pupil	1,519,091.40	0.00	1,519,091.40	0.00	0.00
Support Serv - Instructional	1,209,322.73	0.00	1,209,322.73	0.00	0.00
Support Serv - Board of Ed	81,777.78	0.00	81,777.78	0.00	0.00
Support Serv - Executive Adm	566,138.90	2,872.99	563,265.91	0.00	0.00
Support Serv - Grant Writer	22,726.88	0.00	22,726.88	0.00	0.00
Support Serv - School Adm	2,158,967.89	2,442.79	2,156,525.10	0.00	0.00
Support Serv - Business	793,751.83	41,701.39	0.00	752,050.44	752,050.44
Operations and Maintenance	2,446,102.23	170,816.56	148,511.50	2,126,774.17	0.00
Pupil Transportation	1,988,867.22	349,561.58	1,639,305.64	0.00	0.00
Support Serv - Planning & Research	115,268.09	0.00	115,268.09	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	14,142.81	0.00	14,142.81	0.00	0.00
Support Serv - Technology	727,569.13	50,725.11	5,692.50	671,151.52	671,151.52
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	1,017,629.51	24,908.00	992,721.51	0.00	0.00
Community Services	57,586.14	23,719.00	33,867.14	0.00	0.00
Payments to Government Agencies	51,180.00	51,180.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	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	70,233.19	0.00	66,327.16	3,906.03	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,818,637.76	762,541.37	1,056,096.39	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 **	5,552,196.05	5,552,196.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,186,511.35	8,186,511.35	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	25,309,302.49	25,309,302.49	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,865,051.26	40,737,368.92	32,562,800.18	3,564,882.16	1,434,201.96

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38020 Vandercook Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,596,527.22	5,102.26	6,591,424.96	0.00	0.00
Support Serv - Pupil	393,546.44	223.79	393,322.65	0.00	0.00
Support Serv - Instructional	158,254.83	0.00	158,254.83	0.00	0.00
Support Serv - Board of Ed	61,931.10	0.00	61,931.10	0.00	0.00
Support Serv - Executive Adm	373,762.62	0.00	373,762.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	942,438.93	0.00	942,438.93	0.00	0.00
Support Serv - Business	197,763.45	21,386.45	155,000.00	21,377.00	21,377.00
Operations and Maintenance	1,189,514.81	103,908.60	71,260.22	1,014,345.99	0.00
Pupil Transportation	449,766.92	58,100.00	391,666.92	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	6,098.17	0.00	6,098.17	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	279,201.73	3,352.91	275,848.82	0.00	0.00
Community Services	26,740.49	0.00	26,740.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	68,713.00	68,713.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	419.40	0.00	0.00	419.40	419.40
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	767,602.87	304,700.11	462,902.76	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 **	437,931.92	437,931.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	386,189.12	386,189.12	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
	12,343,903.02	1,389,608.16	9,918,152.47	1,036,142.39	21,796.40

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38040 Columbia School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,081,045.95	25,420.00	13,055,625.95	0.00	0.00
Support Serv - Pupil	996,341.68	0.00	996,341.68	0.00	0.00
Support Serv - Instructional	567,604.04	36,173.69	531,430.35	0.00	0.00
Support Serv - Board of Ed	255,375.55	0.00	255,375.55	0.00	0.00
Support Serv - Executive Adm	331,102.40	0.00	331,102.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,090,417.38	0.00	1,090,417.38	0.00	0.00
Support Serv - Business	418,051.38	69,425.08	11,377.55	337,248.75	337,248.75
Operations and Maintenance	1,838,850.46	459.99	166,302.06	1,672,088.41	0.00
Pupil Transportation	1,025,199.38	107,721.79	917,477.59	0.00	0.00
Support Serv - Planning & Research	68.00	0.00	68.00	0.00	0.00
Support Serv - Communication	5,373.00	0.00	5,373.00	0.00	0.00
Support Serv - Staff & Personnel	4,192.62	0.00	4,192.62	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	616,771.60	0.00	616,771.60	0.00	0.00
Community Services	237,305.25	1,148.12	236,157.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	99,382.95	87,301.14	12,081.81	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,571,072.58	643,571.39	927,501.19	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 **	1,597,678.92	1,597,678.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	257,210.58	257,210.58	0.00	0.00	0.00
Trust Funds					
All Costs *	43,186.02	0.00	43,186.02	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,036,229.74	2,826,110.70	19,200,781.88	2,009,337.16	337,248.75

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38050 Grass Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,369,563.56	29,863.91	11,339,699.65	0.00	0.00
Support Serv - Pupil	451,069.88	0.00	451,069.88	0.00	0.00
Support Serv - Instructional	109,830.99	0.00	109,830.99	0.00	0.00
Support Serv - Board of Ed	53,712.64	0.00	53,712.64	0.00	0.00
Support Serv - Executive Adm	390,853.31	1,029.69	389,823.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,138,111.38	0.00	1,138,111.38	0.00	0.00
Support Serv - Business	366,056.44	20,301.55	0.00	345,754.89	345,754.89
Operations and Maintenance	1,548,701.59	34,857.91	90,671.54	1,423,172.14	0.00
Pupil Transportation	1,636,925.54	676,535.00	960,390.54	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	772,751.73	188,188.90	67,943.00	516,619.83	516,619.83
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	444,417.69	62,137.14	382,280.55	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	1,490,308.49	542,579.59	947,728.90	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 **	2,764,981.37	2,764,981.37	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
	22,537,284.61	4,320,475.06	15,931,262.69	2,285,546.86	862,374.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38080 Concord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,108,750.20	41,409.60	6,067,340.60	0.00	0.00
Support Serv - Pupil	246,780.22	28,131.12	218,649.10	0.00	0.00
Support Serv - Instructional	277,547.86	11,115.00	266,432.86	0.00	0.00
Support Serv - Board of Ed	60,656.62	0.00	60,656.62	0.00	0.00
Support Serv - Executive Adm	380,555.53	0.00	380,555.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	702,783.14	0.00	702,783.14	0.00	0.00
Support Serv - Business	186,859.87	29,186.84	8,208.44	149,464.59	149,464.59
Operations and Maintenance	915,382.33	5,632.98	18,667.29	891,082.06	0.00
Pupil Transportation	680,819.87	312,388.75	368,431.12	0.00	0.00
Support Serv - Planning & Research	2,200.00	0.00	2,200.00	0.00	0.00
Support Serv - Communication	75,992.68	75,992.68	0.00	0.00	0.00
Support Serv - Staff & Personnel	32,719.01	0.00	28,750.00	3,969.01	3,969.01
Support Serv - Technology	84,667.11	0.00	237.50	84,429.61	84,429.61
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	345,515.82	0.00	345,515.82	0.00	0.00
Community Services	264.35	0.00	264.35	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	6,602.04	0.00	5,611.73	990.31	990.31
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	900,521.41	311,659.62	588,861.79	0.00	0.00
Community Services	73,598.21	0.00	73,598.21	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
Debt Service Funds					
All Costs **	856,825.00	856,825.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,251,410.43	5,251,410.43	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
	17,190,451.70	6,923,752.02	9,136,764.10	1,129,935.58	238,853.52

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38090 East Jackson Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,357,157.17	0.00	6,357,157.17	0.00	0.00
Support Serv - Pupil	310,167.44	0.00	310,167.44	0.00	0.00
Support Serv - Instructional	407,577.22	0.00	407,577.22	0.00	0.00
Support Serv - Board of Ed	126,449.27	0.00	126,449.27	0.00	0.00
Support Serv - Executive Adm	318,210.26	0.00	318,210.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	941,017.87	0.00	941,017.87	0.00	0.00
Support Serv - Business	241,929.72	47,372.35	0.00	194,557.37	194,557.37
Operations and Maintenance	1,367,053.40	73,201.56	42,909.71	1,250,942.13	0.00
Pupil Transportation	527,695.49	48.26	527,647.23	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	8,486.64	0.00	5,636.64	2,850.00	2,850.00
Support Serv - Technology	21,798.31	0.00	10,087.64	11,710.67	11,710.67
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	426,528.55	25,662.49	400,866.06	0.00	0.00
Community Services	2,686.78	0.00	2,686.78	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	1,356.45	0.00	1,329.32	27.13	27.13
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	774,407.92	342,949.51	431,458.41	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 **	1,848,767.64	1,848,767.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	320,809.36	320,809.36	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
	14,002,099.49	2,658,811.17	9,883,201.02	1,460,087.30	209,145.17

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38100 Hanover-Horton School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,093,936.83	33,047.82	8,060,889.01	0.00	0.00
Support Serv - Pupil	464,087.36	0.00	464,087.36	0.00	0.00
Support Serv - Instructional	168,404.32	9,734.80	158,669.52	0.00	0.00
Support Serv - Board of Ed	105,729.92	0.00	105,729.92	0.00	0.00
Support Serv - Executive Adm	330,833.15	17.69	330,815.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,140,935.27	0.00	1,140,935.27	0.00	0.00
Support Serv - Business	295,044.25	60,488.78	0.00	234,555.47	234,555.47
Operations and Maintenance	1,451,126.61	20,726.77	30,611.65	1,399,788.19	0.00
Pupil Transportation	742,809.65	0.00	742,809.65	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	11,026.41	0.00	10,426.41	600.00	600.00
Support Serv - Technology	237,489.33	28,113.72	5,631.64	203,743.97	203,743.97
Support Serv - Pupil Accounting	13,350.16	0.00	13,350.16	0.00	0.00
Support Serv - Central - Other	35,259.34	0.00	35,259.34	0.00	0.00
Support Serv - Other	367,074.83	9,410.39	357,664.44	0.00	0.00
Community Services	1,830.32	0.00	1,830.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	514,420.29	514,420.29	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	912,708.10	363,363.15	549,344.95	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 **	304,600.00	304,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	294,055.74	294,055.74	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
	15,484,721.88	1,637,979.15	12,008,055.10	1,838,687.63	438,899.44

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38120 Michigan Center School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,278,010.89	185,108.97	11,092,901.92	0.00	0.00
Support Serv - Pupil	722,756.03	5,186.82	717,569.21	0.00	0.00
Support Serv - Instructional	529,953.58	0.00	529,953.58	0.00	0.00
Support Serv - Board of Ed	32,682.06	0.00	32,682.06	0.00	0.00
Support Serv - Executive Adm	337,969.19	0.00	337,969.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,209,992.67	0.00	1,209,992.67	0.00	0.00
Support Serv - Business	262,052.63	10,669.86	39,617.43	211,765.34	211,765.34
Operations and Maintenance	2,744,381.92	37,455.96	-86,468.56	2,793,394.52	0.00
Pupil Transportation	513,640.78	0.00	513,640.78	0.00	0.00
Support Serv - Planning & Research	3,515.00	0.00	3,515.00	0.00	0.00
Support Serv - Communication	2,318.42	0.00	2,318.42	0.00	0.00
Support Serv - Staff & Personnel	10,830.40	0.00	6,408.25	4,422.15	4,422.15
Support Serv - Technology	357,782.43	0.00	22,830.00	334,952.43	334,952.43
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	314,640.13	0.00	314,640.13	0.00	0.00
Community Services	2,430.54	0.00	2,430.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,795.75	0.00	30,795.75	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	350.42	0.00	350.42	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,572,673.36	614,675.73	957,997.63	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 **	552,550.00	552,550.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,246,400.85	1,246,400.85	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
	21,725,727.05	2,652,048.19	15,729,144.42	3,344,534.44	551,139.92

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38130 Napoleon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,418,998.62	876.25	10,418,122.37	0.00	0.00
Support Serv - Pupil	803,661.33	0.00	803,661.33	0.00	0.00
Support Serv - Instructional	337,479.60	123,084.00	214,395.60	0.00	0.00
Support Serv - Board of Ed	49,714.60	0.00	49,714.60	0.00	0.00
Support Serv - Executive Adm	433,526.02	0.00	433,526.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,190,123.70	0.00	1,190,123.70	0.00	0.00
Support Serv - Business	303,572.28	71,665.36	1,500.00	230,406.92	230,406.92
Operations and Maintenance	1,709,101.20	215,335.92	199,050.47	1,294,714.81	0.00
Pupil Transportation	770,112.13	67,204.00	702,908.13	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	7,848.35	0.00	6,296.35	1,552.00	1,552.00
Support Serv - Technology	450,860.69	180,706.49	10,487.50	259,666.70	259,666.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	106,868.58	0.00	106,868.58	0.00	0.00
Support Serv - Other	625,288.49	27,961.28	597,327.21	0.00	0.00
Community Services	6,807.41	376.69	6,430.72	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	53,095.00	53,095.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,276,948.20	509,309.57	767,638.63	0.00	0.00
Community Services	244,414.79	5,111.12	239,303.67	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 **	1,383,546.92	1,383,546.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	742,578.83	742,578.83	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
	20,914,546.74	3,380,851.43	15,747,354.88	1,786,340.43	491,625.62

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38140 Northwest Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,356,812.68	100,923.19	28,255,889.49	0.00	0.00
Support Serv - Pupil	1,942,220.59	0.00	1,942,220.59	0.00	0.00
Support Serv - Instructional	923,528.82	176,256.75	747,272.07	0.00	0.00
Support Serv - Board of Ed	110,056.20	0.00	110,056.20	0.00	0.00
Support Serv - Executive Adm	960,379.97	1,104.30	959,275.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,347,556.44	176.00	3,347,380.44	0.00	0.00
Support Serv - Business	903,304.56	33,842.00	-15,600.00	885,062.56	885,062.56
Operations and Maintenance	4,033,119.21	572,495.82	148,803.85	3,311,819.54	0.00
Pupil Transportation	1,795,876.21	0.00	1,795,876.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	313,402.73	125,160.00	188,242.73	0.00	0.00
Support Serv - Staff & Personnel	369,640.27	3,610.20	14,696.81	351,333.26	351,333.26
Support Serv - Technology	910,982.48	219,861.37	0.00	691,121.11	691,121.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	267,053.50	2,804.91	264,248.59	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	19,478.57	0.00	19,478.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	989,657.87	989,657.87	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	57,752.15	0.00	57,752.15	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,443,940.00	1,884,295.96	2,559,644.04	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	14,470.00	14,470.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,629,038.10	3,629,038.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	973,099.92	973,099.92	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
	54,361,370.27	8,726,796.39	40,395,237.41	5,239,336.47	1,927,516.93

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38150 Springport Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,812,976.10	3,706.55	7,809,269.55	0.00	0.00
Support Serv - Pupil	437,270.76	0.00	437,270.76	0.00	0.00
Support Serv - Instructional	359,329.05	0.00	359,329.05	0.00	0.00
Support Serv - Board of Ed	82,240.65	0.00	82,240.65	0.00	0.00
Support Serv - Executive Adm	299,836.38	0.00	299,836.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	920,723.27	0.00	920,723.27	0.00	0.00
Support Serv - Business	243,191.42	35,425.13	83,156.62	124,609.67	124,609.67
Operations and Maintenance	2,149,336.96	527,064.88	268,245.89	1,354,026.19	0.00
Pupil Transportation	863,713.68	151,544.00	712,169.68	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	7,605.49	0.00	7,605.49	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	13,115.24	0.00	13,115.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	368,994.45	18,351.83	350,642.62	0.00	0.00
Community Services	141,892.41	1,035.68	140,856.73	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	1,629,908.16	967,537.31	662,370.85	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 **	1,425,469.63	1,425,469.63	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
	16,755,603.65	3,130,135.01	12,146,832.78	1,478,635.86	124,609.67

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38170 Jackson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,545,548.81	84,931.51	46,460,617.30	0.00	0.00
Support Serv - Pupil	2,987,994.20	0.00	2,987,994.20	0.00	0.00
Support Serv - Instructional	2,245,198.77	0.00	2,245,198.77	0.00	0.00
Support Serv - Board of Ed	154,750.15	0.00	154,750.15	0.00	0.00
Support Serv - Executive Adm	585,903.28	0.00	585,903.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,529,039.66	0.00	5,529,039.66	0.00	0.00
Support Serv - Business	1,419,888.05	85,310.65	141,925.87	1,192,651.53	1,192,651.53
Operations and Maintenance	8,257,038.50	382,439.31	652,740.75	7,221,858.44	0.00
Pupil Transportation	4,374,573.79	76,200.00	4,298,373.79	0.00	0.00
Support Serv - Planning & Research	61,779.87	0.00	61,779.87	0.00	0.00
Support Serv - Communication	991,194.36	0.00	991,194.36	0.00	0.00
Support Serv - Staff & Personnel	919,170.16	0.00	21,983.25	897,186.91	897,186.91
Support Serv - Technology	3,410,486.78	1,080,122.35	146,286.78	2,184,077.65	2,184,077.65
Support Serv - Pupil Accounting	101,847.57	0.00	101,847.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,223,393.30	6,894.52	1,216,498.78	0.00	0.00
Community Services	1,327,564.00	0.00	1,327,564.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	529,776.57	508,401.57	21,375.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,915,055.79	2,605,043.66	3,310,012.13	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 **	9,017,490.21	9,017,490.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,152,377.82	2,152,377.82	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
	97,750,071.64	15,999,211.60	70,255,085.51	11,495,774.53	4,273,916.09

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38900 Jackson Preparatory & Early College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,573,900.22	0.00	1,573,900.22	0.00	0.00
Support Serv - Pupil	108,278.78	0.00	108,278.78	0.00	0.00
Support Serv - Instructional	79,252.38	0.00	79,252.38	0.00	0.00
Support Serv - Board of Ed	14,315.00	0.00	14,315.00	0.00	0.00
Support Serv - Executive Adm	457,402.30	268.56	457,133.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	136,077.98	0.00	136,077.98	0.00	0.00
Support Serv - Business	231,341.27	0.00	0.00	231,341.27	231,341.27
Operations and Maintenance	58,723.00	0.00	0.00	58,723.00	0.00
Pupil Transportation	27,508.00	0.00	27,508.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,618.00	0.00	1,618.00	0.00	0.00
Support Serv - Technology	43,143.99	0.00	0.00	43,143.99	43,143.99
Support Serv - Pupil Accounting	95,296.11	0.00	95,296.11	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	78,681.56	0.00	78,681.56	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,905,538.59	268.56	2,572,061.77	333,208.26	274,485.26

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38901 Da Vinci Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,099,118.44	3,348.39	3,095,770.05	0.00	0.00
Support Serv - Pupil	455,632.31	0.00	455,632.31	0.00	0.00
Support Serv - Instructional	239,618.24	0.00	239,618.24	0.00	0.00
Support Serv - Board of Ed	47,834.58	0.00	47,834.58	0.00	0.00
Support Serv - Executive Adm	401,064.05	0.00	401,064.05	0.00	0.00
Support Serv - Grant Writer	1,868.26	0.00	1,868.26	0.00	0.00
Support Serv - School Adm	616,082.67	9.53	616,073.14	0.00	0.00
Support Serv - Business	193,924.27	0.00	6,277.04	187,647.23	187,647.23
Operations and Maintenance	761,896.37	19,812.58	53,278.68	688,805.11	0.00
Pupil Transportation	542,585.45	127,164.27	415,421.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	75,466.49	0.00	75,466.49	0.00	0.00
Support Serv - Staff & Personnel	1,253.82	0.00	889.82	364.00	364.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,651.72	423.00	13,228.72	0.00	0.00
Community Services	39,385.12	10,520.93	28,864.19	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	12,551.47	0.00	12,551.47	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	1,916,460.52	1,916,460.52	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
	8,418,393.78	2,077,739.22	5,463,838.22	876,816.34	188,011.23

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
38902 Paragon Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,485,687.00	0.00	3,485,687.00	0.00	0.00
Support Serv - Pupil	285,145.00	0.00	285,145.00	0.00	0.00
Support Serv - Instructional	855,558.00	0.00	855,558.00	0.00	0.00
Support Serv - Board of Ed	85,201.00	0.00	85,201.00	0.00	0.00
Support Serv - Executive Adm	228,908.00	0.00	228,908.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	671,287.00	0.00	671,287.00	0.00	0.00
Support Serv - Business	135,422.00	0.00	0.00	135,422.00	135,422.00
Operations and Maintenance	1,282,881.00	0.00	-220.00	1,283,101.00	0.00
Pupil Transportation	51,538.00	0.00	51,538.00	0.00	0.00
Support Serv - Planning & Research	10,061.00	0.00	10,061.00	0.00	0.00
Support Serv - Communication	71,578.00	0.00	71,578.00	0.00	0.00
Support Serv - Staff & Personnel	222,895.00	0.00	0.00	222,895.00	222,895.00
Support Serv - Technology	24,635.00	0.00	0.00	24,635.00	24,635.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	40,659.00	0.00	40,659.00	0.00	0.00
Support Serv - Other	22,224.00	0.00	22,224.00	0.00	0.00
Community Services	2,846.00	0.00	2,846.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,476,525.00	0.00	5,810,472.00	1,666,053.00	382,952.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39000 Kalamazoo RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,499,125.11	368,335.82	7,130,789.29	0.00	0.00
Support Serv - Pupil	3,117,449.58	0.00	3,117,449.58	0.00	0.00
Support Serv - Instructional	5,756,386.47	7,007.94	5,749,378.53	0.00	0.00
Support Serv - Board of Ed	79,467.34	0.00	79,467.34	0.00	0.00
Support Serv - Executive Adm	747,395.75	0.00	747,395.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	713,939.67	8,077.47	705,862.20	0.00	0.00
Support Serv - Business	1,387,172.77	2,792.17	195,016.24	1,189,364.36	1,189,364.36
Operations and Maintenance	1,322,015.47	29,747.47	525,318.73	766,949.27	0.00
Pupil Transportation	656,015.02	0.00	656,015.02	0.00	0.00
Support Serv - Planning & Research	15,141.01	0.00	15,141.01	0.00	0.00
Support Serv - Communication	263,053.66	0.00	263,053.66	0.00	0.00
Support Serv - Staff & Personnel	839,553.47	7,456.59	144,565.55	687,531.33	687,531.33
Support Serv - Technology	9,666,144.16	224,423.83	3,576,038.85	5,865,681.48	5,865,681.48
Support Serv - Pupil Accounting	42,602.12	0.00	42,602.12	0.00	0.00
Support Serv - Central - Other	912,830.55	0.00	912,830.55	0.00	0.00
Support Serv - Other	360,978.56	0.00	360,978.56	0.00	0.00
Community Services	4,971,055.96	8,805.62	4,962,250.34	0.00	0.00
Payments to Government Agencies	24,273,809.29	24,273,809.29	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	24,409,965.48	87,275.94	24,322,689.54	0.00	0.00
Support Serv - Pupil	10,633,723.15	83,306.67	10,550,416.48	0.00	0.00
Support Serv - Instructional	6,578,961.74	86,163.11	6,492,798.63	0.00	0.00
Support Serv - Board of Ed	59,097.79	0.00	59,097.79	0.00	0.00
Support Serv - Executive Adm	402,612.53	0.00	402,612.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,372,342.02	185.39	1,372,156.63	0.00	0.00
Support Serv - Business	692,773.78	25,901.09	0.00	666,872.69	666,872.69
Operations and Maintenance	3,420,308.47	503,437.91	0.00	2,916,870.56	0.00
Pupil Transportation	369,931.87	0.00	369,931.87	0.00	0.00
Support Serv - Planning & Research	238,162.85	0.00	238,162.85	0.00	0.00
Support Serv - Communication	400,665.30	0.00	400,665.30	0.00	0.00
Support Serv - Staff & Personnel	840,477.49	1,065.61	0.00	839,411.88	839,411.88
Support Serv - Technology	1,580,106.29	0.00	0.00	1,580,106.29	1,580,106.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	79,584.21	0.00	79,584.21	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	223,036.62	0.00	223,036.62	0.00	0.00
Payments to Government Agencies	25,363,485.00	25,363,485.00	0.00	0.00	0.00
Facilities Acquisition	34,996,746.00	33,765,991.56	1,230,754.44	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	895,242.30	895,242.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	-275,594.00	0.00	-275,594.00	0.00	0.00
Internal Service Funds					
All Costs	211,050.96	211,050.96	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	175,116,815.81	85,953,561.74	74,650,466.21	14,512,787.86	10,828,968.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39010 Kalamazoo Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	110,988,116.06	1,225,036.30	109,763,079.76	0.00	0.00
Support Serv - Pupil	17,810,870.04	14,577.02	17,796,293.02	0.00	0.00
Support Serv - Instructional	13,681,473.57	56,479.43	13,624,994.14	0.00	0.00
Support Serv - Board of Ed	563,204.48	7,500.00	555,704.48	0.00	0.00
Support Serv - Executive Adm	569,769.86	0.00	569,769.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,655,056.92	0.00	12,655,056.92	0.00	0.00
Support Serv - Business	2,140,347.95	10,654.51	97,732.15	2,031,961.29	2,031,961.29
Operations and Maintenance	21,717,902.10	1,288,640.23	615,636.13	19,813,625.74	0.00
Pupil Transportation	15,755,259.21	3,516,855.64	12,238,403.57	0.00	0.00
Support Serv - Planning & Research	81,199.27	0.00	81,199.27	0.00	0.00
Support Serv - Communication	846,965.21	1,385.00	845,580.21	0.00	0.00
Support Serv - Staff & Personnel	1,853,599.15	721.09	153,551.33	1,699,326.73	1,699,326.73
Support Serv - Technology	2,340,217.33	48,636.09	493,537.36	1,798,043.88	1,798,043.88
Support Serv - Pupil Accounting	49,409.26	0.00	49,409.26	0.00	0.00
Support Serv - Central - Other	466,579.68	0.00	466,579.68	0.00	0.00
Support Serv - Other	1,956,601.96	17,019.54	1,939,582.42	0.00	0.00
Community Services	1,234,513.82	6,205.75	1,228,308.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,790,145.78	11,727,056.53	63,089.25	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	185,397.00	0.00	185,397.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	12,124,224.76	1,357,188.51	10,767,036.25	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 **	39,559,441.34	39,559,441.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,326,079.16	16,326,079.16	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
	284,696,373.91	75,163,476.14	184,189,940.13	25,342,957.64	5,529,331.90

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39020 Climax-Scotts Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,718,955.03	27,488.53	4,691,466.50	0.00	0.00
Support Serv - Pupil	458,814.73	0.00	458,814.73	0.00	0.00
Support Serv - Instructional	378,953.36	59,875.59	319,077.77	0.00	0.00
Support Serv - Board of Ed	73,994.89	0.00	73,994.89	0.00	0.00
Support Serv - Executive Adm	264,958.84	0.00	264,958.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	597,598.80	0.00	597,598.80	0.00	0.00
Support Serv - Business	253,832.49	0.00	0.00	253,832.49	253,832.49
Operations and Maintenance	862,451.22	7,377.35	42,245.56	812,828.31	0.00
Pupil Transportation	622,488.71	0.00	622,488.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	53,641.34	0.00	53,641.34	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	154,163.49	0.00	0.00	154,163.49	154,163.49
Support Serv - Pupil Accounting	9,695.50	0.00	9,695.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,406.22	0.00	247,406.22	0.00	0.00
Community Services	27,945.37	0.00	27,945.37	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	541,655.00	214,101.95	327,553.05	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 **	1,377,920.20	1,377,920.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,832,166.29	1,832,166.29	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
	12,476,641.48	3,518,929.91	7,736,887.28	1,220,824.29	407,995.98

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39030 Comstock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,205,440.03	163,901.94	16,041,538.09	0.00	0.00
Support Serv - Pupil	2,558,166.11	0.00	2,558,166.11	0.00	0.00
Support Serv - Instructional	921,448.27	0.00	921,448.27	0.00	0.00
Support Serv - Board of Ed	108,932.93	0.00	108,932.93	0.00	0.00
Support Serv - Executive Adm	625,170.67	0.00	625,170.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,064,367.44	0.00	2,064,367.44	0.00	0.00
Support Serv - Business	658,384.40	25,358.53	2,239.89	630,785.98	630,785.98
Operations and Maintenance	3,133,465.83	2,137.72	134,370.10	2,996,958.01	0.00
Pupil Transportation	2,238,913.53	833,678.00	1,405,235.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	131,224.50	0.00	131,224.50	0.00	0.00
Support Serv - Staff & Personnel	159,330.84	0.00	1,218.14	158,112.70	158,112.70
Support Serv - Technology	815,304.10	276,614.14	127,548.98	411,140.98	411,140.98
Support Serv - Pupil Accounting	2,061.60	0.00	2,061.60	0.00	0.00
Support Serv - Central - Other	24,474.18	0.00	24,474.18	0.00	0.00
Support Serv - Other	664,287.14	2,152.46	662,134.68	0.00	0.00
Community Services	1,317,820.38	39,801.93	1,278,018.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,463.18	28,463.18	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	16,902.32	0.00	15,167.66	1,734.66	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	1,890,673.01	789,342.40	1,101,330.61	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 **	3,458,365.53	3,458,365.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,598,391.73	10,598,391.73	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
	47,621,587.72	16,218,207.56	27,204,647.83	4,198,732.33	1,200,039.66

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39050 Galesburg-Augusta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,676,512.95	13,570.00	8,662,942.95	0.00	0.00
Support Serv - Pupil	2,037,222.97	0.00	2,037,222.97	0.00	0.00
Support Serv - Instructional	1,319,985.20	80,636.12	1,239,349.08	0.00	0.00
Support Serv - Board of Ed	135,410.92	0.00	135,410.92	0.00	0.00
Support Serv - Executive Adm	389,953.42	0.00	389,953.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,011,989.31	7,153.99	1,004,835.32	0.00	0.00
Support Serv - Business	362,813.96	1,728.06	2,888.50	358,197.40	358,197.40
Operations and Maintenance	1,431,266.82	42,868.14	114,697.16	1,273,701.52	0.00
Pupil Transportation	1,054,175.32	91,065.66	963,109.66	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	267,306.34	0.00	0.00	267,306.34	267,306.34
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	280,790.73	4,626.98	276,163.75	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,092,438.96	51,758.27	1,040,680.69	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 **	2,181,150.50	2,181,150.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,324,248.27	9,324,248.27	0.00	0.00	0.00
Trust Funds					
All Costs *	3,110.00	0.00	3,110.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,568,375.67	11,798,805.99	15,870,364.42	1,899,205.26	625,503.74

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39065 Gull Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,230,203.66	3,747.59	29,226,456.07	0.00	0.00
Support Serv - Pupil	3,213,471.41	0.00	3,213,471.41	0.00	0.00
Support Serv - Instructional	1,379,388.14	0.00	1,379,388.14	0.00	0.00
Support Serv - Board of Ed	333,972.66	0.00	333,972.66	0.00	0.00
Support Serv - Executive Adm	735,868.24	0.00	735,868.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,735,996.05	0.00	2,735,996.05	0.00	0.00
Support Serv - Business	956,827.25	218,001.56	0.00	738,825.69	738,825.69
Operations and Maintenance	4,503,763.43	369,939.34	541,185.12	3,592,638.97	0.00
Pupil Transportation	1,906,522.24	0.00	1,906,522.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,192.31	0.00	32,192.31	0.00	0.00
Support Serv - Staff & Personnel	138,989.92	0.00	211.82	138,778.10	138,778.10
Support Serv - Technology	709,572.66	0.00	0.00	709,572.66	709,572.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	60,482.14	0.00	60,482.14	0.00	0.00
Support Serv - Other	752,120.72	0.00	752,120.72	0.00	0.00
Community Services	3,122,460.77	0.00	3,122,460.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	500,000.00	500,000.00	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	9,995.11	0.00	9,874.16	120.95	120.95
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,094,559.42	1,242,670.10	851,889.32	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 **	6,513,935.00	6,513,935.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,431,191.09	5,431,191.09	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
	64,361,512.22	14,279,484.68	44,902,091.17	5,179,936.37	1,587,297.40

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39130 Parchment School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,476,549.66	146.98	12,476,402.68	0.00	0.00
Support Serv - Pupil	2,593,666.06	44,687.00	2,548,979.06	0.00	0.00
Support Serv - Instructional	1,758,809.48	0.00	1,758,809.48	0.00	0.00
Support Serv - Board of Ed	160,025.60	0.00	160,025.60	0.00	0.00
Support Serv - Executive Adm	382,550.99	0.00	382,550.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,768,857.70	21,418.89	1,747,438.81	0.00	0.00
Support Serv - Business	396,700.81	52,038.19	0.00	344,662.62	344,662.62
Operations and Maintenance	2,533,527.35	308,103.91	156,675.22	2,068,748.22	0.00
Pupil Transportation	1,092,714.64	253,923.00	838,791.64	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	126,422.75	8,421.90	11,228.48	106,772.37	106,772.37
Support Serv - Technology	427,249.84	12,628.97	0.00	414,620.87	414,620.87
Support Serv - Pupil Accounting	85,155.79	0.00	85,155.79	0.00	0.00
Support Serv - Central - Other	136,471.03	0.00	136,471.03	0.00	0.00
Support Serv - Other	647,996.50	10,365.00	637,631.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	81,977.00	81,977.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,776,994.09	629,564.61	1,147,429.48	0.00	0.00
Community Services	729,864.64	5,571.61	724,293.03	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 **	3,247,879.76	3,247,879.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	124,421.00	124,421.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,547,834.69	4,801,147.82	22,811,882.79	2,934,804.08	866,055.86

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39140 Portage Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	73,088,252.76	491,275.30	72,596,977.46	0.00	0.00
Support Serv - Pupil	10,540,192.29	0.00	10,540,192.29	0.00	0.00
Support Serv - Instructional	7,607,200.97	22,671.21	7,584,529.76	0.00	0.00
Support Serv - Board of Ed	141,007.47	0.00	141,007.47	0.00	0.00
Support Serv - Executive Adm	716,084.15	10,966.00	705,118.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,317,735.28	0.00	6,317,735.28	0.00	0.00
Support Serv - Business	1,183,755.72	17,394.25	0.00	1,166,361.47	1,166,361.47
Operations and Maintenance	10,236,687.98	63,168.79	192,236.16	9,981,283.03	0.00
Pupil Transportation	3,987,120.63	0.00	3,987,120.63	0.00	0.00
Support Serv - Planning & Research	2,400.00	0.00	2,400.00	0.00	0.00
Support Serv - Communication	346,115.07	0.00	346,115.07	0.00	0.00
Support Serv - Staff & Personnel	888,354.13	1,645.31	86,178.66	800,530.16	800,530.16
Support Serv - Technology	1,611,952.56	39,725.88	0.00	1,572,226.68	1,572,226.68
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	2,317,473.85	0.00	2,317,473.85	0.00	0.00
Community Services	1,466,000.47	63,588.74	1,402,411.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	502,916.65	502,916.65	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	27,414.22	0.00	27,414.22	0.00	0.00
Pupil Transportation	381.01	0.00	381.01	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	1,202.46	0.00	1,202.46	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,887,819.34	1,961,379.65	3,926,439.69	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	181,660.37	181,660.37	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,390,112.11	20,390,112.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	27,761,910.83	27,761,910.83	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
	175,203,750.32	51,508,415.09	110,174,933.89	13,520,401.34	3,539,118.31

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39160 Schoolcraft Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,937,584.90	0.00	8,937,584.90	0.00	0.00
Support Serv - Pupil	414,102.83	0.00	414,102.83	0.00	0.00
Support Serv - Instructional	158,051.43	0.00	158,051.43	0.00	0.00
Support Serv - Board of Ed	57,717.91	0.00	57,717.91	0.00	0.00
Support Serv - Executive Adm	396,310.85	0.00	396,310.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	910,518.88	0.00	910,518.88	0.00	0.00
Support Serv - Business	408,863.23	7,094.58	0.00	401,768.65	401,768.65
Operations and Maintenance	2,072,737.30	3,413.16	132,231.82	1,937,092.32	0.00
Pupil Transportation	693,037.01	0.00	693,037.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,571.24	0.00	10,571.24	0.00	0.00
Support Serv - Staff & Personnel	52,948.93	0.00	51,268.93	1,680.00	1,680.00
Support Serv - Technology	394,356.39	4,893.48	507.56	388,955.35	388,955.35
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	486,095.39	0.00	486,095.39	0.00	0.00
Community Services	20,028.16	0.00	20,028.16	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	875,760.13	365,012.97	510,747.16	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 **	2,357,300.00	2,357,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,792,320.76	8,792,320.76	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
	27,038,305.34	11,530,034.95	12,778,774.07	2,729,496.32	792,400.00

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 39170 Vicksburg Community Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,659,367.24	18,899.34	21,640,467.90	0.00	0.00
Support Serv - Pupil	2,533,863.31	0.00	2,533,863.31	0.00	0.00
Support Serv - Instructional	1,453,241.92	2,500.67	1,450,741.25	0.00	0.00
Support Serv - Board of Ed	160,902.95	0.00	160,902.95	0.00	0.00
Support Serv - Executive Adm	524,883.52	3,678.81	521,204.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,146,581.10	5,043.40	2,141,537.70	0.00	0.00
Support Serv - Business	595,552.70	26,709.85	0.00	568,842.85	568,842.85
Operations and Maintenance	3,335,116.81	456,347.49	17,266.25	2,861,503.07	0.00
Pupil Transportation	1,871,261.35	0.00	1,871,261.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	179,171.29	0.00	179,171.29	0.00	0.00
Support Serv - Staff & Personnel	223,440.22	0.00	6,101.55	217,338.67	217,338.67
Support Serv - Technology	823,087.18	138,281.63	0.00	684,805.55	684,805.55
Support Serv - Pupil Accounting	94,612.73	0.00	94,612.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	888,070.91	20,193.01	867,877.90	0.00	0.00
Community Services	604,920.80	2,724.91	602,195.89	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	2,400,215.26	835,210.73	1,565,004.53	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 **	4,616,001.59	4,616,001.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,645,175.90	9,645,175.90	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
	53,755,466.78	15,770,767.33	33,652,209.31	4,332,490.14	1,470,987.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39903 Oakland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	830,774.84	0.00	830,774.84	0.00	0.00
Support Serv - Pupil	36,966.74	0.00	36,966.74	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	16,897.30	0.00	16,897.30	0.00	0.00
Support Serv - Executive Adm	125,577.30	0.00	125,577.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200,384.24	3,319.01	197,065.23	0.00	0.00
Support Serv - Business	264.00	0.00	0.00	264.00	264.00
Operations and Maintenance	397,432.25	0.00	0.00	397,432.25	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,390.97	0.00	39,390.97	0.00	0.00
Support Serv - Staff & Personnel	5,930.21	0.00	0.00	5,930.21	5,930.21
Support Serv - Technology	33,738.46	0.00	0.00	33,738.46	33,738.46
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	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	109,134.08	104,586.60	4,547.48	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
	1,796,490.39	107,905.61	1,251,219.86	437,364.92	39,932.67

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39905 Paramount Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,886,100.00	0.00	2,886,100.00	0.00	0.00
Support Serv - Pupil	629,462.00	0.00	629,462.00	0.00	0.00
Support Serv - Instructional	617,528.00	0.00	617,528.00	0.00	0.00
Support Serv - Board of Ed	61,839.00	0.00	61,839.00	0.00	0.00
Support Serv - Executive Adm	152,694.00	0.00	152,694.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	584,265.00	0.00	584,265.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,196,546.00	0.00	83.00	1,196,463.00	0.00
Pupil Transportation	466,501.00	0.00	466,501.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	25,920.00	0.00	25,920.00	0.00	0.00
Support Serv - Staff & Personnel	12,167.00	0.00	0.00	12,167.00	12,167.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,496.00	0.00	19,496.00	0.00	0.00
Support Serv - Other	10,641.00	0.00	10,641.00	0.00	0.00
Community Services	84,845.00	0.00	84,845.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	6,840,172.00	0.00	5,544,852.00	1,295,320.00	98,857.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39906 Youth Advancement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	251,030.99	0.00	251,030.99	0.00	0.00
Support Serv - Pupil	69,648.52	0.00	69,648.52	0.00	0.00
Support Serv - Instructional	3,820.19	0.00	3,820.19	0.00	0.00
Support Serv - Board of Ed	21,954.99	0.00	21,954.99	0.00	0.00
Support Serv - Executive Adm	91,145.23	0.00	91,145.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,858.96	0.00	113,858.96	0.00	0.00
Support Serv - Business	27,297.23	180.28	0.00	27,116.95	27,116.95
Operations and Maintenance	29,554.46	0.00	0.00	29,554.46	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	47,740.75	0.00	0.00	47,740.75	47,740.75
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	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
	656,051.32	180.28	551,458.88	104,412.16	74,857.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
39911 Kalamazoo Covenant Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	501,933.54	25,000.00	476,933.54	0.00	0.00
Support Serv - Pupil	127,933.50	0.00	127,933.50	0.00	0.00
Support Serv - Instructional	3,374.00	0.00	3,374.00	0.00	0.00
Support Serv - Board of Ed	25,237.11	0.00	25,237.11	0.00	0.00
Support Serv - Executive Adm	329,553.07	0.00	329,553.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	296,220.40	69,897.84	226,322.56	0.00	0.00
Support Serv - Business	22,417.10	3,883.00	0.00	18,534.10	18,534.10
Operations and Maintenance	229,727.92	0.00	42,500.00	187,227.92	0.00
Pupil Transportation	16,287.38	0.00	16,287.38	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	40,635.07	0.00	40,635.07	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	69,002.43	0.00	69,002.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,419.41	1,419.41	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,663,740.93	100,200.25	1,357,778.66	205,762.02	18,534.10

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
40020 Forest Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,400,071.62	8,302.07	4,391,769.55	0.00	0.00
Support Serv - Pupil	231,757.65	0.00	231,757.65	0.00	0.00
Support Serv - Instructional	49,251.32	0.00	49,251.32	0.00	0.00
Support Serv - Board of Ed	66,907.22	0.00	66,907.22	0.00	0.00
Support Serv - Executive Adm	195,772.34	0.00	195,772.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	385,474.68	0.00	385,474.68	0.00	0.00
Support Serv - Business	144,687.03	0.00	0.00	144,687.03	144,687.03
Operations and Maintenance	738,899.58	110,360.50	3,098.00	625,441.08	0.00
Pupil Transportation	570,888.55	0.00	570,888.55	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	136,470.23	27,988.57	0.00	108,481.66	108,481.66
Support Serv - Pupil Accounting	56,790.32	0.00	56,790.32	0.00	0.00
Support Serv - Central - Other	7,333.90	0.00	7,333.90	0.00	0.00
Support Serv - Other	198,753.39	21,428.26	177,325.13	0.00	0.00
Community Services	543.08	255.55	287.53	0.00	0.00
Payments to Government Agencies	9,210.84	9,210.84	0.00	0.00	0.00
Facilities Acquisition	605,330.25	605,330.25	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	745,199.35	357,285.82	387,913.53	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 **	284,482.65	284,482.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	305,015.57	305,015.57	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
	9,132,839.57	1,729,660.08	6,524,569.72	878,609.77	253,168.69

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
40040 Kalkaska Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,227,315.31	34,142.44	13,193,172.87	0.00	0.00
Support Serv - Pupil	828,188.87	0.00	828,188.87	0.00	0.00
Support Serv - Instructional	78,772.01	0.00	78,772.01	0.00	0.00
Support Serv - Board of Ed	86,234.31	0.00	86,234.31	0.00	0.00
Support Serv - Executive Adm	399,666.35	0.00	399,666.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,599,595.56	0.00	1,599,595.56	0.00	0.00
Support Serv - Business	384,119.31	0.00	1,507.10	382,612.21	382,612.21
Operations and Maintenance	2,048,366.84	146,363.90	39,493.62	1,862,509.32	0.00
Pupil Transportation	906,684.14	0.00	906,684.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	89,818.08	0.00	89,818.08	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	312,563.52	27,215.30	0.00	285,348.22	285,348.22
Support Serv - Pupil Accounting	29,427.77	0.00	29,427.77	0.00	0.00
Support Serv - Central - Other	44,856.16	0.00	44,856.16	0.00	0.00
Support Serv - Other	496,008.41	51,778.49	444,229.92	0.00	0.00
Community Services	105,367.28	1,505.55	103,861.73	0.00	0.00
Payments to Government Agencies	17,434.24	17,434.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,589,947.56	703,731.24	886,216.32	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 **	3,069,536.26	3,069,536.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,255,575.37	7,255,575.37	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
	32,569,477.35	11,307,282.79	18,731,724.81	2,530,469.75	667,960.43

Michigan Department of Education
Costs for the Development of 2025-2026 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	386,023.42	0.00	386,023.42	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	245.90	0.00	245.90	0.00	0.00
Support Serv - Board of Ed	13,503.51	0.00	13,503.51	0.00	0.00
Support Serv - Executive Adm	55,732.55	0.00	55,732.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,617.94	0.00	12,617.94	0.00	0.00
Support Serv - Business	32,303.00	0.00	0.00	32,303.00	32,303.00
Operations and Maintenance	61,212.00	3,063.00	750.00	57,399.00	0.00
Pupil Transportation	52,927.36	0.00	52,927.36	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	2,618.31	2,142.00	0.00	476.31	476.31
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	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	847.59	0.00	847.59	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 **	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
	618,031.58	5,205.00	522,648.27	90,178.31	32,779.31

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41000 Kent ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,820,632.08	38,041.86	13,782,590.22	0.00	0.00
Support Serv - Pupil	4,118,086.33	8,168.55	4,109,917.78	0.00	0.00
Support Serv - Instructional	8,879,200.29	38,005.88	8,841,194.41	0.00	0.00
Support Serv - Board of Ed	88,828.51	0.00	88,828.51	0.00	0.00
Support Serv - Executive Adm	557,739.27	0.00	557,739.27	0.00	0.00
Support Serv - Grant Writer	187,527.09	1,610.70	185,916.39	0.00	0.00
Support Serv - School Adm	500.00	0.00	500.00	0.00	0.00
Support Serv - Business	733,002.01	132,552.04	3,664.58	596,785.39	596,785.39
Operations and Maintenance	2,058,301.50	112,809.34	791,874.42	1,153,617.74	0.00
Pupil Transportation	404,204.19	0.00	404,204.19	0.00	0.00
Support Serv - Planning & Research	1,105,148.93	0.00	1,105,148.93	0.00	0.00
Support Serv - Communication	1,000,453.86	4,314.91	996,138.95	0.00	0.00
Support Serv - Staff & Personnel	712,741.11	0.00	71,219.06	641,522.05	641,522.05
Support Serv - Technology	788,894.61	68,135.97	93,478.09	627,280.55	627,280.55
Support Serv - Pupil Accounting	729,373.44	3,965.94	725,407.50	0.00	0.00
Support Serv - Central - Other	362,583.80	3,850.00	358,733.80	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,749,978.02	562.00	1,749,416.02	0.00	0.00
Payments to Government Agencies	33,414,379.57	33,414,379.57	0.00	0.00	0.00
Facilities Acquisition	4,820.00	4,820.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	49,458,158.93	2,155,259.02	47,302,899.91	0.00	0.00
Support Serv - Pupil	80,803,103.05	2,882.35	80,800,220.70	0.00	0.00
Support Serv - Instructional	10,651,376.95	3,564.00	10,647,812.95	0.00	0.00
Support Serv - Board of Ed	120,456.87	0.00	120,456.87	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	2,122,758.59	1,433.47	2,121,325.12	0.00	0.00
Support Serv - Business	1,981,051.58	0.00	0.00	1,981,051.58	1,981,051.58
Operations and Maintenance	9,594,986.18	183,180.79	6,312.89	9,405,492.50	0.00
Pupil Transportation	21,287,452.29	0.00	21,287,452.29	0.00	0.00
Support Serv - Planning & Research	324,292.68	0.00	324,292.68	0.00	0.00
Support Serv - Communication	627,811.04	4,150.89	623,660.15	0.00	0.00
Support Serv - Staff & Personnel	915,617.78	0.00	16,656.17	898,961.61	898,961.61
Support Serv - Technology	7,724,383.25	364,627.10	0.00	7,359,756.15	7,359,756.15
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	383,918.70	5,857.50	378,061.20	0.00	0.00
Community Services	1,225,765.13	0.00	1,225,765.13	0.00	0.00
Payments to Government Agencies	159,413,965.09	159,413,965.09	0.00	0.00	0.00
Facilities Acquisition	358,345.68	301,735.11	56,610.57	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,099,107.34	12,099,107.34	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	10,045,119.02	10,045,119.02	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	439,854,064.76	218,412,098.44	198,777,498.75	22,664,467.57	12,105,357.33

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 41010 Grand Rapids Public Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	137,342,475.35	1,804,699.85	135,537,775.50	0.00	0.00
Support Serv - Pupil	28,508,997.59	0.00	28,508,997.59	0.00	0.00
Support Serv - Instructional	22,844,759.36	0.00	22,844,759.36	0.00	0.00
Support Serv - Board of Ed	692,072.04	0.00	692,072.04	0.00	0.00
Support Serv - Executive Adm	2,006,381.61	0.00	2,006,381.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	18,838,901.20	0.00	18,838,901.20	0.00	0.00
Support Serv - Business	4,570,471.22	11,007.61	102,475.00	4,456,988.61	4,456,988.61
Operations and Maintenance	28,137,896.98	638,960.20	12,963,029.31	14,535,907.47	0.00
Pupil Transportation	12,682,909.94	0.00	12,682,909.94	0.00	0.00
Support Serv - Planning & Research	1,418,568.53	0.00	1,418,568.53	0.00	0.00
Support Serv - Communication	2,605,070.56	0.00	2,605,070.56	0.00	0.00
Support Serv - Staff & Personnel	3,403,218.70	0.00	539,545.35	2,863,673.35	2,863,673.35
Support Serv - Technology	5,110,006.97	19,613.70	2,623,695.33	2,466,697.94	2,466,697.94
Support Serv - Pupil Accounting	1,172,361.43	0.00	1,172,361.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,771,945.68	457,318.24	3,314,627.44	0.00	0.00
Community Services	1,704,294.27	0.00	1,704,294.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,500.00	29,500.00	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	1,678,871.18	0.00	1,678,692.08	179.10	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	121,904.71	0.00	121,904.71	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	15,734,376.22	7,698,024.60	8,036,351.62	0.00	0.00
Community Services	174,316.18	36,371.11	137,945.07	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 **	22,532,890.50	22,532,890.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,443,880.83	28,443,880.83	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
	343,527,071.05	61,672,266.64	257,531,357.94	24,323,446.47	9,787,359.90

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41020 Godwin Heights Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,277,993.76	0.00	21,277,993.76	0.00	0.00
Support Serv - Pupil	2,283,533.46	0.00	2,283,533.46	0.00	0.00
Support Serv - Instructional	1,180,871.23	0.00	1,180,871.23	0.00	0.00
Support Serv - Board of Ed	101,258.58	0.00	101,258.58	0.00	0.00
Support Serv - Executive Adm	523,138.13	0.00	523,138.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,365,718.05	0.00	2,365,718.05	0.00	0.00
Support Serv - Business	442,757.20	0.00	0.00	442,757.20	442,757.20
Operations and Maintenance	4,114,214.85	302,522.59	407,703.50	3,403,988.76	0.00
Pupil Transportation	1,419,900.95	64,839.00	1,355,061.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,369.06	0.00	10,369.06	0.00	0.00
Support Serv - Staff & Personnel	316,248.67	0.00	11,153.94	305,094.73	305,094.73
Support Serv - Technology	334,106.22	1,127.76	0.00	332,978.46	332,978.46
Support Serv - Pupil Accounting	159,952.28	0.00	159,952.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	718,978.21	4,488.65	714,489.56	0.00	0.00
Community Services	221,249.98	0.00	221,249.98	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	2,368,693.85	820,146.26	1,548,547.59	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 **	2,244,140.00	2,244,140.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	623,294.92	623,294.92	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
	40,706,419.40	4,060,559.18	32,161,041.07	4,484,819.15	1,080,830.39

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 41025 Northview Public Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,749,602.65	4,307.95	26,745,294.70	0.00	0.00
Support Serv - Pupil	4,133,280.57	0.00	4,133,280.57	0.00	0.00
Support Serv - Instructional	1,436,721.49	0.00	1,436,721.49	0.00	0.00
Support Serv - Board of Ed	157,398.50	0.00	157,398.50	0.00	0.00
Support Serv - Executive Adm	550,808.64	3,425.02	547,383.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,627,684.33	0.00	2,627,684.33	0.00	0.00
Support Serv - Business	928,443.40	50,791.15	0.00	877,652.25	877,652.25
Operations and Maintenance	5,239,033.96	246,234.88	244,249.54	4,748,549.54	0.00
Pupil Transportation	1,908,593.75	42,704.00	1,865,889.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,111.39	0.00	41,111.39	0.00	0.00
Support Serv - Staff & Personnel	419,450.04	0.00	0.00	419,450.04	419,450.04
Support Serv - Technology	1,125,716.19	162,914.91	91,231.12	871,570.16	871,570.16
Support Serv - Pupil Accounting	269,729.48	0.00	269,729.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,330,812.72	64,805.59	1,266,007.13	0.00	0.00
Community Services	940,209.51	6,337.10	933,872.41	0.00	0.00
Payments to Government Agencies	38,400.00	38,400.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,877,566.83	1,289,672.51	1,587,894.32	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 **	4,978,833.78	4,978,833.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,862,480.30	1,862,480.30	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
	57,615,877.53	8,750,907.19	41,947,748.35	6,917,221.99	2,168,672.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41026 Wyoming Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	37,852,668.08	1,509,024.19	36,343,643.89	0.00	0.00
Support Serv - Pupil	4,376,042.55	0.00	4,376,042.55	0.00	0.00
Support Serv - Instructional	3,571,720.78	0.00	3,571,720.78	0.00	0.00
Support Serv - Board of Ed	92,397.84	0.00	92,397.84	0.00	0.00
Support Serv - Executive Adm	604,845.16	29,769.63	575,075.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,881,679.70	0.00	2,881,679.70	0.00	0.00
Support Serv - Business	853,819.01	2,110.00	0.00	851,709.01	851,709.01
Operations and Maintenance	6,114,214.64	692,975.42	388,790.99	5,032,448.23	0.00
Pupil Transportation	3,022,960.84	299,327.45	2,723,633.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,259.81	0.00	47,259.81	0.00	0.00
Support Serv - Staff & Personnel	613,574.20	0.00	7,711.02	605,863.18	605,863.18
Support Serv - Technology	1,787,576.51	128,997.75	7,487.50	1,651,091.26	1,651,091.26
Support Serv - Pupil Accounting	219,249.21	0.00	219,249.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	948,760.59	49,220.59	899,540.00	0.00	0.00
Community Services	102,622.73	0.00	102,622.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	456,545.85	456,545.85	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	1,714.75	0.00	1,701.88	12.87	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	3,557,946.99	1,483,108.43	2,074,838.56	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 **	6,816,575.00	6,816,575.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,854,347.29	26,854,347.29	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
	100,776,521.53	38,322,001.60	54,313,395.38	8,141,124.55	3,108,663.45

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41040 Byron Center Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,594,958.82	333,483.38	39,261,475.44	0.00	0.00
Support Serv - Pupil	4,012,338.32	0.00	4,012,338.32	0.00	0.00
Support Serv - Instructional	1,491,199.60	0.00	1,491,199.60	0.00	0.00
Support Serv - Board of Ed	100,412.02	0.00	100,412.02	0.00	0.00
Support Serv - Executive Adm	526,708.65	0.00	526,708.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,915,535.98	0.00	2,915,535.98	0.00	0.00
Support Serv - Business	1,089,153.62	60,103.80	0.00	1,029,049.82	1,029,049.82
Operations and Maintenance	5,467,119.64	295,633.89	326,397.53	4,845,088.22	0.00
Pupil Transportation	2,978,975.50	59,734.00	2,919,241.50	0.00	0.00
Support Serv - Planning & Research	79,068.74	0.00	79,068.74	0.00	0.00
Support Serv - Communication	147,698.76	0.00	147,698.76	0.00	0.00
Support Serv - Staff & Personnel	704,136.93	0.00	312,531.89	391,605.04	391,605.04
Support Serv - Technology	982,304.16	0.00	0.00	982,304.16	982,304.16
Support Serv - Pupil Accounting	101,313.08	0.00	101,313.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,698,220.38	0.00	1,698,220.38	0.00	0.00
Community Services	164,875.47	0.00	164,875.47	0.00	0.00
Payments to Government Agencies	28,800.00	28,800.00	0.00	0.00	0.00
Facilities Acquisition	272,988.02	272,988.02	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	3,538.62	0.00	2,937.05	601.57	0.00
Pupil Transportation	36,828.00	36,828.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,486,690.98	2,016,410.33	2,470,280.65	0.00	0.00
Community Services	2,599,975.89	34,960.76	2,565,015.13	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
Debt Service Funds					
All Costs **	15,389,155.92	15,389,155.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,258,276.89	23,258,276.89	0.00	0.00	0.00
Trust Funds					
All Costs *	300.00	0.00	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
	108,130,573.99	41,786,374.99	59,095,550.19	7,248,648.81	2,402,959.02

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41050 Caledonia Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,110,392.32	544,541.10	40,565,851.22	0.00	0.00
Support Serv - Pupil	5,386,028.31	0.00	5,386,028.31	0.00	0.00
Support Serv - Instructional	2,255,849.80	0.00	2,255,849.80	0.00	0.00
Support Serv - Board of Ed	118,654.69	0.00	118,654.69	0.00	0.00
Support Serv - Executive Adm	508,998.16	11,700.00	497,298.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,117,724.82	0.00	4,117,724.82	0.00	0.00
Support Serv - Business	1,273,038.63	149,670.80	0.00	1,123,367.83	1,123,367.83
Operations and Maintenance	6,688,992.54	134,443.04	382,594.18	6,171,955.32	0.00
Pupil Transportation	3,779,937.99	254,332.00	3,525,605.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	173,127.65	0.00	173,127.65	0.00	0.00
Support Serv - Staff & Personnel	525,891.57	0.00	0.00	525,891.57	525,891.57
Support Serv - Technology	1,000,625.87	22,012.00	0.00	978,613.87	978,613.87
Support Serv - Pupil Accounting	191,310.67	0.00	191,310.67	0.00	0.00
Support Serv - Central - Other	6,397.00	0.00	6,397.00	0.00	0.00
Support Serv - Other	1,796,387.51	19,514.20	1,776,873.31	0.00	0.00
Community Services	2,483,884.70	0.00	2,483,884.70	0.00	0.00
Payments to Government Agencies	76,800.00	76,800.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,445.50	0.00	5,445.50	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	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,253,739.15	314,792.84	3,938,946.31	0.00	0.00
Community Services	607,034.59	183.69	606,850.90	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 **	38,704,959.50	38,704,959.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,304,012.78	29,304,012.78	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
	144,369,233.75	69,536,961.95	66,032,443.21	8,799,828.59	2,627,873.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41070 Cedar Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,318,520.70	428,974.61	25,889,546.09	0.00	0.00
Support Serv - Pupil	3,012,693.26	0.00	3,012,693.26	0.00	0.00
Support Serv - Instructional	2,141,293.50	0.00	2,141,293.50	0.00	0.00
Support Serv - Board of Ed	73,107.98	0.00	73,107.98	0.00	0.00
Support Serv - Executive Adm	424,039.81	0.00	424,039.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,828,384.38	829.37	2,827,555.01	0.00	0.00
Support Serv - Business	759,848.58	72,766.61	0.00	687,081.97	687,081.97
Operations and Maintenance	5,240,481.02	440,961.20	117,865.70	4,681,654.12	0.00
Pupil Transportation	3,334,247.77	0.00	3,334,247.77	0.00	0.00
Support Serv - Planning & Research	9,209.59	0.00	9,209.59	0.00	0.00
Support Serv - Communication	176,347.53	0.00	176,347.53	0.00	0.00
Support Serv - Staff & Personnel	421,638.05	0.00	25,682.39	395,955.66	395,955.66
Support Serv - Technology	980,149.70	385,413.40	0.00	594,736.30	594,736.30
Support Serv - Pupil Accounting	111,580.08	0.00	111,580.08	0.00	0.00
Support Serv - Central - Other	13.24	0.00	13.24	0.00	0.00
Support Serv - Other	958,356.95	28,458.94	929,898.01	0.00	0.00
Community Services	11,423.40	0.00	11,423.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	81,988.00	81,988.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,056.97	0.00	1,056.97	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	2,555,071.78	1,318,969.40	1,236,102.38	0.00	0.00
Community Services	664,773.30	125.99	664,647.31	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 **	6,672,638.35	6,672,638.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,213,543.17	15,213,543.17	0.00	0.00	0.00
Trust Funds					
All Costs *	3,850.00	0.00	3,850.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	71,994,257.11	24,644,669.04	40,990,160.02	6,359,428.05	1,677,773.93

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41080 Comstock Park Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,827,426.77	100,787.47	15,726,639.30	0.00	0.00
Support Serv - Pupil	2,521,924.60	0.00	2,521,924.60	0.00	0.00
Support Serv - Instructional	698,934.73	13,858.00	685,076.73	0.00	0.00
Support Serv - Board of Ed	119,583.47	0.00	119,583.47	0.00	0.00
Support Serv - Executive Adm	735,490.33	0.00	735,490.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,569,584.61	0.00	1,569,584.61	0.00	0.00
Support Serv - Business	534,260.77	38,420.42	0.00	495,840.35	495,840.35
Operations and Maintenance	2,985,627.10	39,714.67	177,519.99	2,768,392.44	0.00
Pupil Transportation	2,005,929.86	141,876.00	1,864,053.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,304.90	0.00	462.10	9,842.80	9,842.80
Support Serv - Technology	801,453.50	505,195.26	0.00	296,258.24	296,258.24
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	727,882.47	46,479.41	681,403.06	0.00	0.00
Community Services	23,045.84	0.00	23,045.84	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	21,086.73	0.00	21,086.73	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,475,094.95	783,404.07	691,690.88	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 **	4,766,750.77	4,766,750.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,623,117.19	2,623,117.19	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
	37,447,498.59	9,059,603.26	24,817,561.50	3,570,333.83	801,941.39

Michigan Department of Education
Costs for the Development of 2025-2026 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	24,174,375.43	17,390.04	24,156,985.39	0.00	0.00
Support Serv - Pupil	2,681,518.72	0.00	2,681,518.72	0.00	0.00
Support Serv - Instructional	1,239,677.20	4,466.22	1,235,210.98	0.00	0.00
Support Serv - Board of Ed	126,739.63	0.00	126,739.63	0.00	0.00
Support Serv - Executive Adm	725,789.53	0.00	725,789.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,453,212.80	0.00	2,453,212.80	0.00	0.00
Support Serv - Business	841,723.48	42,393.20	0.00	799,330.28	799,330.28
Operations and Maintenance	4,652,295.50	131,438.65	248,975.44	4,271,881.41	0.00
Pupil Transportation	356,253.27	0.00	356,253.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	160.00	0.00	160.00	0.00	0.00
Support Serv - Staff & Personnel	12,122.23	0.00	1,733.70	10,388.53	10,388.53
Support Serv - Technology	1,074,715.26	328,406.87	4,270.82	742,037.57	742,037.57
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	1,427,185.87	3,512.93	1,423,672.94	0.00	0.00
Community Services	819,230.87	0.00	819,230.87	0.00	0.00
Payments to Government Agencies	19,200.00	19,200.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	32,567.68	0.00	32,567.68	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	60,390.25	0.00	0.00	60,390.25	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,240,785.78	0.00	1,240,785.78	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	629,045.00	629,045.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,742,301.94	9,742,301.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,358,212.15	3,358,212.15	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
	55,667,502.59	14,276,367.00	35,507,107.55	5,884,028.04	1,551,756.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41110 Forest Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	80,446,968.19	478,344.43	79,968,623.76	0.00	0.00
Support Serv - Pupil	9,682,561.18	466.05	9,682,095.13	0.00	0.00
Support Serv - Instructional	5,731,530.07	243,140.57	5,488,389.50	0.00	0.00
Support Serv - Board of Ed	216,913.47	618.73	216,294.74	0.00	0.00
Support Serv - Executive Adm	450,554.49	1,588.99	448,965.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,675,887.45	25,717.38	7,650,170.07	0.00	0.00
Support Serv - Business	1,689,441.91	1,172.95	0.00	1,688,268.96	1,688,268.96
Operations and Maintenance	12,878,164.28	418,755.05	190,248.30	12,269,160.93	0.00
Pupil Transportation	6,222,420.43	75,279.85	6,147,140.58	0.00	0.00
Support Serv - Planning & Research	4,375.00	0.00	4,375.00	0.00	0.00
Support Serv - Communication	310,335.09	4,499.62	305,835.47	0.00	0.00
Support Serv - Staff & Personnel	1,040,187.33	12,933.82	11,301.44	1,015,952.07	1,015,952.07
Support Serv - Technology	2,384,823.50	61,950.04	18,250.79	2,304,622.67	2,304,622.67
Support Serv - Pupil Accounting	121,769.96	0.00	121,769.96	0.00	0.00
Support Serv - Central - Other	137,848.39	0.00	137,848.39	0.00	0.00
Support Serv - Other	3,534,754.42	54,831.12	3,479,923.30	0.00	0.00
Community Services	1,697,324.04	25,973.29	1,671,350.75	0.00	0.00
Payments to Government Agencies	163,200.00	163,200.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	76,875.51	469.68	76,405.83	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,682.25	0.00	1,682.25	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	7,688,505.48	2,786,489.46	4,902,016.02	0.00	0.00
Community Services	1,162,597.29	103,445.25	1,059,152.04	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 **	36,733,002.77	36,733,002.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,716,677.01	28,716,677.01	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
	208,768,399.51	69,908,556.06	121,581,838.82	17,278,004.63	5,008,843.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41120 Godfrey-Lee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,248,921.77	0.00	15,248,921.77	0.00	0.00
Support Serv - Pupil	3,016,159.96	0.00	3,016,159.96	0.00	0.00
Support Serv - Instructional	1,916,474.35	0.00	1,916,474.35	0.00	0.00
Support Serv - Board of Ed	126,381.58	0.00	126,381.58	0.00	0.00
Support Serv - Executive Adm	464,735.54	0.00	464,735.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,184,449.96	0.00	1,184,449.96	0.00	0.00
Support Serv - Business	316,205.94	3,261.53	0.00	312,944.41	312,944.41
Operations and Maintenance	2,778,012.58	240,609.32	243,438.22	2,293,965.04	0.00
Pupil Transportation	675,667.75	165,530.54	510,137.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,750.40	0.00	32,750.40	0.00	0.00
Support Serv - Staff & Personnel	330,464.57	0.00	6,255.00	324,209.57	324,209.57
Support Serv - Technology	914,026.95	208,610.89	6,048.74	699,367.32	699,367.32
Support Serv - Pupil Accounting	112,710.45	0.00	112,710.45	0.00	0.00
Support Serv - Central - Other	48,851.42	0.00	48,851.42	0.00	0.00
Support Serv - Other	805,477.76	131,464.44	674,013.32	0.00	0.00
Community Services	405,108.62	0.00	405,108.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	890,220.00	890,220.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	46,573.16	0.00	46,573.16	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	40,248.62	0.00	40,248.62	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,955,784.49	902,597.63	1,053,186.86	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 **	2,624,707.50	2,624,707.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,332,563.00	8,332,563.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,266,496.37	13,499,564.85	25,136,445.18	3,630,486.34	1,336,521.30

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41130 Grandville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	51,071,366.74	51,293.58	51,020,073.16	0.00	0.00
Support Serv - Pupil	6,268,707.32	0.00	6,268,707.32	0.00	0.00
Support Serv - Instructional	3,468,877.77	2,297.31	3,466,580.46	0.00	0.00
Support Serv - Board of Ed	151,004.34	0.00	151,004.34	0.00	0.00
Support Serv - Executive Adm	577,919.21	0.00	577,919.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,447,825.66	237.49	4,447,588.17	0.00	0.00
Support Serv - Business	954,063.90	0.00	36,478.44	917,585.46	917,585.46
Operations and Maintenance	8,587,253.09	137,698.30	444,704.25	8,004,850.54	0.00
Pupil Transportation	4,064,110.10	283,847.00	3,780,263.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	177,259.81	0.00	177,259.81	0.00	0.00
Support Serv - Staff & Personnel	600,527.86	0.00	2,124.00	598,403.86	598,403.86
Support Serv - Technology	1,804,385.80	644,046.94	4,248.00	1,156,090.86	1,156,090.86
Support Serv - Pupil Accounting	334,909.30	0.00	334,909.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,199,048.15	57,988.27	2,141,059.88	0.00	0.00
Community Services	1,504,539.41	15,459.51	1,489,079.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,526.22	0.00	2,526.22	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	3,616.97	0.00	0.00	3,616.97	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	5,076,397.60	1,942,391.85	3,134,005.75	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 **	10,207,300.00	10,207,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,451,348.44	23,451,348.44	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
	124,952,987.69	36,793,908.69	77,478,531.31	10,680,547.69	2,672,080.18

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41140 Kelloggsville Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,648,458.15	5,856.63	18,642,601.52	0.00	0.00
Support Serv - Pupil	2,614,933.09	0.00	2,614,933.09	0.00	0.00
Support Serv - Instructional	1,658,794.26	0.00	1,658,794.26	0.00	0.00
Support Serv - Board of Ed	244,919.31	0.00	244,919.31	0.00	0.00
Support Serv - Executive Adm	431,059.59	0.00	431,059.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,626,551.80	0.00	2,626,551.80	0.00	0.00
Support Serv - Business	633,633.20	17,017.88	0.00	616,615.32	616,615.32
Operations and Maintenance	3,237,547.53	103,914.18	246,969.86	2,886,663.49	0.00
Pupil Transportation	1,400,601.96	0.00	1,400,601.96	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	909,274.86	15,245.24	0.00	894,029.62	894,029.62
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	796,719.29	68,088.05	728,631.24	0.00	0.00
Community Services	109,983.76	0.00	109,983.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	835,886.55	826,886.55	9,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	87,752.27	0.00	87,752.27	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,181.68	0.00	2,181.68	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,218,117.67	1,084,870.78	1,133,246.89	0.00	0.00
Community Services	58,051.68	0.00	58,051.68	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 **	3,204,102.30	3,204,102.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,302,920.10	4,302,920.10	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
	44,021,489.05	9,628,901.71	29,995,278.91	4,397,308.43	1,510,644.94

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41145 Kenowa Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,856,559.25	0.00	26,856,559.25	0.00	0.00
Support Serv - Pupil	3,341,257.32	5,485.77	3,335,771.55	0.00	0.00
Support Serv - Instructional	2,619,016.12	0.00	2,619,016.12	0.00	0.00
Support Serv - Board of Ed	126,079.29	0.00	126,079.29	0.00	0.00
Support Serv - Executive Adm	484,119.09	0.00	484,119.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,645,283.40	0.00	2,645,283.40	0.00	0.00
Support Serv - Business	731,997.09	117,489.62	0.00	614,507.47	614,507.47
Operations and Maintenance	3,527,731.66	247,760.50	177,690.92	3,102,280.24	0.00
Pupil Transportation	2,799,955.46	85,104.86	2,714,850.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	162,369.08	0.00	162,369.08	0.00	0.00
Support Serv - Staff & Personnel	256,100.14	0.00	30,637.80	225,462.34	225,462.34
Support Serv - Technology	886,394.40	0.00	0.00	886,394.40	886,394.40
Support Serv - Pupil Accounting	162,593.34	0.00	162,593.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,692,315.71	333,317.89	1,358,997.82	0.00	0.00
Community Services	1,486,311.94	8,214.90	1,478,097.04	0.00	0.00
Payments to Government Agencies	19,200.00	19,200.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,538,365.90	1,621,144.10	917,221.80	0.00	0.00
Community Services	87.50	0.00	87.50	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 **	8,290,785.66	8,290,785.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,073,431.71	9,073,431.71	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
	67,699,954.06	19,801,935.01	43,069,374.60	4,828,644.45	1,726,364.21

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41150 Kent City Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,510,280.83	2,496.76	9,507,784.07	0.00	0.00
Support Serv - Pupil	1,566,237.45	0.00	1,566,237.45	0.00	0.00
Support Serv - Instructional	689,927.91	0.00	689,927.91	0.00	0.00
Support Serv - Board of Ed	77,201.73	0.00	77,201.73	0.00	0.00
Support Serv - Executive Adm	617,066.83	0.00	617,066.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,291,352.53	0.00	1,291,352.53	0.00	0.00
Support Serv - Business	289,641.55	10,696.10	0.00	278,945.45	278,945.45
Operations and Maintenance	2,152,212.96	2,639.82	362,844.54	1,786,728.60	0.00
Pupil Transportation	1,096,411.88	976.52	1,095,435.36	0.00	0.00
Support Serv - Planning & Research	45,497.36	0.00	45,497.36	0.00	0.00
Support Serv - Communication	1,235.34	0.00	1,235.34	0.00	0.00
Support Serv - Staff & Personnel	15,123.19	0.00	0.00	15,123.19	15,123.19
Support Serv - Technology	335,391.40	25,793.91	8,777.00	300,820.49	300,820.49
Support Serv - Pupil Accounting	4,576.07	0.00	4,576.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	720,435.74	64.04	720,371.70	0.00	0.00
Community Services	203,887.51	0.00	203,887.51	0.00	0.00
Payments to Government Agencies	38,400.00	38,400.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,321,672.71	439,633.23	882,039.48	0.00	0.00
Community Services	42,704.66	0.00	42,704.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,484,679.66	2,484,679.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	768,771.40	768,771.40	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
	23,272,708.71	3,774,151.44	17,116,939.54	2,381,617.73	594,889.13

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41160 Kentwood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	87,094,973.39	654,478.65	86,440,494.74	0.00	0.00
Support Serv - Pupil	11,788,173.99	0.00	11,788,173.99	0.00	0.00
Support Serv - Instructional	12,802,559.61	0.00	12,802,559.61	0.00	0.00
Support Serv - Board of Ed	452,234.61	0.00	452,234.61	0.00	0.00
Support Serv - Executive Adm	912,497.12	0.00	912,497.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,598,711.68	0.00	7,598,711.68	0.00	0.00
Support Serv - Business	2,095,388.81	468,042.92	0.00	1,627,345.89	1,627,345.89
Operations and Maintenance	21,621,300.97	4,923,158.82	2,481,903.34	14,216,238.81	0.00
Pupil Transportation	6,072,973.35	0.00	6,072,973.35	0.00	0.00
Support Serv - Planning & Research	327,237.56	0.00	327,237.56	0.00	0.00
Support Serv - Communication	316,616.79	0.00	316,616.79	0.00	0.00
Support Serv - Staff & Personnel	1,547,595.01	0.00	270,187.12	1,277,407.89	1,277,407.89
Support Serv - Technology	3,538,873.91	567,992.19	187,754.36	2,783,127.36	2,783,127.36
Support Serv - Pupil Accounting	175,304.28	0.00	175,304.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,830,641.94	82,710.72	3,747,931.22	0.00	0.00
Community Services	767,265.21	11,074.68	756,190.53	0.00	0.00
Payments to Government Agencies	5,102,150.00	5,102,150.00	0.00	0.00	0.00
Facilities Acquisition	1,144,240.04	1,144,240.04	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	9,685,160.14	4,043,372.82	5,641,787.32	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 **	11,416,647.33	11,416,647.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,260,304.15	36,260,304.15	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
	224,550,849.89	64,674,172.32	139,972,557.62	19,904,119.95	5,687,881.14

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41170 Lowell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,285,969.80	179,426.23	29,106,543.57	0.00	0.00
Support Serv - Pupil	3,367,384.48	0.00	3,367,384.48	0.00	0.00
Support Serv - Instructional	2,193,171.92	20,949.59	2,172,222.33	0.00	0.00
Support Serv - Board of Ed	89,614.68	0.00	89,614.68	0.00	0.00
Support Serv - Executive Adm	568,423.72	3,181.87	565,241.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,585,280.06	0.00	2,585,280.06	0.00	0.00
Support Serv - Business	842,980.65	105,770.22	0.00	737,210.43	737,210.43
Operations and Maintenance	4,726,205.27	68,869.00	183,656.71	4,473,679.56	0.00
Pupil Transportation	2,243,324.79	0.00	2,243,324.79	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	265,495.44	0.00	0.00	265,495.44	265,495.44
Support Serv - Technology	783,336.25	191,947.68	42,380.68	549,007.89	549,007.89
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	949,822.83	15,172.47	934,650.36	0.00	0.00
Community Services	202,747.92	10,895.90	191,852.02	0.00	0.00
Payments to Government Agencies	1,695.00	1,695.00	0.00	0.00	0.00
Facilities Acquisition	51,122.14	51,122.14	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,409,957.14	1,219,448.92	2,190,508.22	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 **	7,523,728.50	7,523,728.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,516,731.66	5,516,731.66	0.00	0.00	0.00
Trust Funds					
All Costs *	48,863.62	0.00	48,863.62	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
	64,655,855.87	14,908,939.18	43,721,523.37	6,025,393.32	1,551,713.76

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41210 Rockford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	65,296,169.58	43,888.37	65,252,281.21	0.00	0.00
Support Serv - Pupil	7,315,016.22	1,008.10	7,314,008.12	0.00	0.00
Support Serv - Instructional	6,610,952.33	4,278.23	6,606,674.10	0.00	0.00
Support Serv - Board of Ed	380,757.60	0.00	380,757.60	0.00	0.00
Support Serv - Executive Adm	657,548.02	0.00	657,548.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,194,571.09	1,295.30	6,193,275.79	0.00	0.00
Support Serv - Business	2,140,801.36	142,304.51	0.00	1,998,496.85	1,998,496.85
Operations and Maintenance	10,596,394.53	109,484.46	255,088.88	10,231,821.19	0.00
Pupil Transportation	5,190,194.44	4,560.50	5,185,633.94	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	1,020,943.09	0.00	236,861.14	784,081.95	784,081.95
Support Serv - Technology	2,105,458.42	17,328.76	0.00	2,088,129.66	2,088,129.66
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	2,225,124.68	82,114.54	2,143,010.14	0.00	0.00
Community Services	4,295,865.67	11,697.44	4,284,168.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	472,474.59	472,474.59	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,522,088.85	2,519,249.05	4,002,839.80	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 **	41,066,798.30	41,066,798.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,095,593.10	50,095,593.10	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
	212,186,751.87	94,572,075.25	102,512,146.97	15,102,529.65	4,870,708.46

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41240 Sparta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,214,912.24	18,594.99	23,196,317.25	0.00	0.00
Support Serv - Pupil	3,135,672.09	0.00	3,135,672.09	0.00	0.00
Support Serv - Instructional	1,185,053.87	17,885.27	1,167,168.60	0.00	0.00
Support Serv - Board of Ed	127,917.20	526.13	127,391.07	0.00	0.00
Support Serv - Executive Adm	450,368.27	0.00	450,368.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,856,982.08	0.00	1,856,982.08	0.00	0.00
Support Serv - Business	587,968.18	33,491.27	40,275.98	514,200.93	514,200.93
Operations and Maintenance	3,541,220.72	370,070.10	43,106.36	3,128,044.26	0.00
Pupil Transportation	2,465,455.97	227,963.20	2,237,492.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,302.31	0.00	31,302.31	0.00	0.00
Support Serv - Staff & Personnel	30,127.95	0.00	18,909.54	11,218.41	11,218.41
Support Serv - Technology	738,781.44	185,094.99	40,988.50	512,697.95	512,697.95
Support Serv - Pupil Accounting	173,215.96	0.00	173,215.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	919,489.22	0.00	919,489.22	0.00	0.00
Community Services	556,286.80	26,176.93	530,109.87	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	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	2,642,927.48	1,333,799.40	1,309,128.08	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 **	5,422,024.35	5,422,024.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,276,950.95	1,276,950.95	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
	48,366,257.08	8,922,177.58	35,277,917.95	4,166,161.55	1,038,117.29

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41900 Covenant High School Grand Rapids
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,149,218.00	0.00	1,149,218.00	0.00	0.00
Support Serv - Pupil	166,181.00	0.00	166,181.00	0.00	0.00
Support Serv - Instructional	21,559.00	0.00	21,559.00	0.00	0.00
Support Serv - Board of Ed	29,172.00	0.00	29,172.00	0.00	0.00
Support Serv - Executive Adm	828,706.00	0.00	828,706.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,143.00	0.00	129,143.00	0.00	0.00
Support Serv - Business	162,809.00	0.00	0.00	162,809.00	162,809.00
Operations and Maintenance	491,287.00	0.00	74,713.00	416,574.00	0.00
Pupil Transportation	8,355.00	0.00	8,355.00	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	26,841.00	0.00	883.00	25,958.00	25,958.00
Support Serv - Technology	47,143.00	0.00	0.00	47,143.00	47,143.00
Support Serv - Pupil Accounting	6,284.00	0.00	6,284.00	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	3,067,198.00	0.00	2,414,714.00	652,484.00	235,910.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41901 New Branches Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,405,662.71	30,235.62	2,375,427.09	0.00	0.00
Support Serv - Pupil	114,732.56	0.00	114,732.56	0.00	0.00
Support Serv - Instructional	233,022.56	0.00	233,022.56	0.00	0.00
Support Serv - Board of Ed	21,274.56	0.00	21,274.56	0.00	0.00
Support Serv - Executive Adm	576,047.99	0.00	576,047.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	394,638.76	10,422.40	384,216.36	0.00	0.00
Support Serv - Business	76,106.99	459.08	11,000.00	64,647.91	64,647.91
Operations and Maintenance	483,100.57	0.00	95,168.92	387,931.65	0.00
Pupil Transportation	246,728.09	720.00	246,008.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	66,847.84	0.00	66,847.84	0.00	0.00
Support Serv - Staff & Personnel	8,927.01	0.00	0.00	8,927.01	8,927.01
Support Serv - Technology	32,041.29	0.00	0.00	32,041.29	32,041.29
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	4,439.78	0.00	4,439.78	0.00	0.00
Community Services	75,215.92	0.00	75,215.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	331,987.63	331,987.63	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	469,495.06	286,780.11	182,714.95	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 **	179,715.00	179,715.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,719,984.32	840,319.84	4,386,116.62	493,547.86	105,616.21

Michigan Department of Education
Costs for the Development of 2025-2026 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	4,653,413.32	4,404.99	4,649,008.33	0.00	0.00
Support Serv - Pupil	560,232.91	0.00	560,232.91	0.00	0.00
Support Serv - Instructional	463,844.18	0.00	463,844.18	0.00	0.00
Support Serv - Board of Ed	27,703.54	0.00	27,703.54	0.00	0.00
Support Serv - Executive Adm	1,066,796.65	0.00	1,066,796.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	592,959.49	0.00	592,959.49	0.00	0.00
Support Serv - Business	7,357.63	0.00	6,000.00	1,357.63	1,357.63
Operations and Maintenance	696,245.08	7,994.58	109,262.56	578,987.94	0.00
Pupil Transportation	46,846.78	0.00	46,846.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,253.31	0.00	47,253.31	0.00	0.00
Support Serv - Staff & Personnel	10,271.66	0.00	0.00	10,271.66	10,271.66
Support Serv - Technology	74,374.33	36,677.40	9,380.50	28,316.43	28,316.43
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	42,165.99	0.00	42,165.99	0.00	0.00
Community Services	96,801.25	0.00	96,801.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	632,270.78	609,061.65	23,209.13	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,361.88	0.00	0.00	2,361.88	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	619,167.24	431,947.79	187,219.45	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 **	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
	10,301,274.54	1,751,294.93	7,928,684.07	621,295.54	39,945.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41905 Excel Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,319,343.00	0.00	4,319,343.00	0.00	0.00
Support Serv - Pupil	488,817.00	0.00	488,817.00	0.00	0.00
Support Serv - Instructional	1,019,933.00	0.00	1,019,933.00	0.00	0.00
Support Serv - Board of Ed	166,502.00	0.00	166,502.00	0.00	0.00
Support Serv - Executive Adm	356,001.00	0.00	356,001.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	783,674.00	0.00	783,674.00	0.00	0.00
Support Serv - Business	307,703.00	0.00	0.00	307,703.00	307,703.00
Operations and Maintenance	1,315,602.00	0.00	275.00	1,315,327.00	0.00
Pupil Transportation	8,450.00	0.00	8,450.00	0.00	0.00
Support Serv - Planning & Research	23,436.00	0.00	23,436.00	0.00	0.00
Support Serv - Communication	98,857.00	0.00	98,857.00	0.00	0.00
Support Serv - Staff & Personnel	572,325.00	0.00	0.00	572,325.00	572,325.00
Support Serv - Technology	100,961.00	0.00	0.00	100,961.00	100,961.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	96,300.00	0.00	96,300.00	0.00	0.00
Support Serv - Other	40,301.00	0.00	40,301.00	0.00	0.00
Community Services	5,458.00	0.00	5,458.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,703,663.00	0.00	7,407,347.00	2,296,316.00	980,989.00

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41908 Byron Center Charter School
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,376,628.70	0.00	1,376,628.70	0.00	0.00
Support Serv - Pupil	192,636.94	0.00	192,636.94	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	16,121.12	0.00	16,121.12	0.00	0.00
Support Serv - Executive Adm	103,800.04	0.00	103,800.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	285,066.25	0.00	285,066.25	0.00	0.00
Support Serv - Business	25,834.75	0.00	0.00	25,834.75	25,834.75
Operations and Maintenance	262,671.35	21,449.00	65,413.63	175,808.72	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	44,724.73	0.00	3,100.48	41,624.25	41,624.25
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	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	13,793.18	0.00	13,793.18	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 **	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
	2,321,277.06	21,449.00	2,056,560.34	243,267.72	67,459.00

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41909 Vista Charter Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,899,166.00	0.00	4,899,166.00	0.00	0.00
Support Serv - Pupil	614,321.00	0.00	614,321.00	0.00	0.00
Support Serv - Instructional	1,054,982.00	0.00	1,054,982.00	0.00	0.00
Support Serv - Board of Ed	115,560.00	0.00	115,560.00	0.00	0.00
Support Serv - Executive Adm	271,507.00	0.00	271,507.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	727,797.00	0.00	727,797.00	0.00	0.00
Support Serv - Business	115,250.00	0.00	0.00	115,250.00	115,250.00
Operations and Maintenance	1,288,821.00	0.00	-549.00	1,289,370.00	0.00
Pupil Transportation	4,996.00	0.00	4,996.00	0.00	0.00
Support Serv - Planning & Research	8,818.00	0.00	8,818.00	0.00	0.00
Support Serv - Communication	70,544.00	0.00	70,544.00	0.00	0.00
Support Serv - Staff & Personnel	194,587.00	0.00	0.00	194,587.00	194,587.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	36,342.00	0.00	36,342.00	0.00	0.00
Support Serv - Other	23,474.00	0.00	23,474.00	0.00	0.00
Community Services	68,318.00	0.00	68,318.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,494,483.00	0.00	7,895,276.00	1,599,207.00	309,837.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41910 Vanguard Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,093,124.00	0.00	4,093,124.00	0.00	0.00
Support Serv - Pupil	459,239.00	0.00	459,239.00	0.00	0.00
Support Serv - Instructional	1,073,412.00	0.00	1,073,412.00	0.00	0.00
Support Serv - Board of Ed	145,222.00	0.00	145,222.00	0.00	0.00
Support Serv - Executive Adm	358,724.00	0.00	358,724.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	785,093.00	0.00	785,093.00	0.00	0.00
Support Serv - Business	312,455.00	0.00	0.00	312,455.00	312,455.00
Operations and Maintenance	1,386,654.00	0.00	-69.00	1,386,723.00	0.00
Pupil Transportation	12,418.00	0.00	12,418.00	0.00	0.00
Support Serv - Planning & Research	23,846.00	0.00	23,846.00	0.00	0.00
Support Serv - Communication	96,709.00	0.00	96,709.00	0.00	0.00
Support Serv - Staff & Personnel	581,595.00	0.00	0.00	581,595.00	581,595.00
Support Serv - Technology	96,250.00	0.00	0.00	96,250.00	96,250.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	98,111.00	0.00	98,111.00	0.00	0.00
Support Serv - Other	6,583.00	0.00	6,583.00	0.00	0.00
Community Services	46,835.00	0.00	46,835.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,576,270.00	0.00	7,199,247.00	2,377,023.00	990,300.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41911 Flat River Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	784,118.06	0.00	784,118.06	0.00	0.00
Support Serv - Pupil	136,853.76	0.00	136,853.76	0.00	0.00
Support Serv - Instructional	2,828.77	0.00	2,828.77	0.00	0.00
Support Serv - Board of Ed	16,656.00	0.00	16,656.00	0.00	0.00
Support Serv - Executive Adm	193,744.65	0.00	193,744.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	111,341.38	0.00	111,341.38	0.00	0.00
Support Serv - Business	1,690.23	127.20	0.00	1,563.03	1,563.03
Operations and Maintenance	191,350.07	9,129.21	3,333.34	178,887.52	0.00
Pupil Transportation	100,287.85	0.00	100,287.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,037.89	0.00	1,037.89	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,594.10	0.00	0.00	1,594.10	1,594.10
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	17,715.82	0.00	17,715.82	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	15,278.38	15,278.38	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	154,413.85	100,093.45	54,320.40	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 **	283,743.50	283,743.50	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
	2,012,754.31	408,371.74	1,422,337.92	182,044.65	3,157.13

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41914 Knapp Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,603,054.00	0.00	3,603,054.00	0.00	0.00
Support Serv - Pupil	557,807.00	0.00	557,807.00	0.00	0.00
Support Serv - Instructional	726,733.00	0.00	726,733.00	0.00	0.00
Support Serv - Board of Ed	69,715.00	0.00	69,715.00	0.00	0.00
Support Serv - Executive Adm	151,727.00	0.00	151,727.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	640,815.00	0.00	640,815.00	0.00	0.00
Support Serv - Business	86,691.00	0.00	0.00	86,691.00	86,691.00
Operations and Maintenance	1,170,526.00	0.00	-4,904.00	1,175,430.00	0.00
Pupil Transportation	22,107.00	0.00	22,107.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	74,330.00	0.00	74,330.00	0.00	0.00
Support Serv - Staff & Personnel	129,728.00	0.00	0.00	129,728.00	129,728.00
Support Serv - Technology	6,232.00	0.00	0.00	6,232.00	6,232.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	34,442.00	0.00	34,442.00	0.00	0.00
Community Services	19,212.00	0.00	19,212.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,318,092.00	0.00	5,920,011.00	1,398,081.00	222,651.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41915 Walker Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,924,676.00	0.00	3,924,676.00	0.00	0.00
Support Serv - Pupil	494,484.00	0.00	494,484.00	0.00	0.00
Support Serv - Instructional	820,386.00	0.00	820,386.00	0.00	0.00
Support Serv - Board of Ed	128,140.00	0.00	128,140.00	0.00	0.00
Support Serv - Executive Adm	301,502.00	0.00	301,502.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	871,356.00	0.00	871,356.00	0.00	0.00
Support Serv - Business	228,914.00	0.00	0.00	228,914.00	228,914.00
Operations and Maintenance	1,127,831.00	0.00	-346.00	1,128,177.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	17,368.00	0.00	17,368.00	0.00	0.00
Support Serv - Communication	110,168.00	0.00	110,168.00	0.00	0.00
Support Serv - Staff & Personnel	425,167.00	0.00	0.00	425,167.00	425,167.00
Support Serv - Technology	47,926.00	0.00	0.00	47,926.00	47,926.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	71,184.00	0.00	71,184.00	0.00	0.00
Support Serv - Other	36,780.00	0.00	36,780.00	0.00	0.00
Community Services	9,553.00	0.00	9,553.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,615,435.00	0.00	6,785,251.00	1,830,184.00	702,007.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41916 Cross Creek Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,823,654.00	0.00	3,823,654.00	0.00	0.00
Support Serv - Pupil	578,414.00	0.00	578,414.00	0.00	0.00
Support Serv - Instructional	1,067,212.00	0.00	1,067,212.00	0.00	0.00
Support Serv - Board of Ed	151,615.00	0.00	151,615.00	0.00	0.00
Support Serv - Executive Adm	352,812.00	0.00	352,812.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	788,112.00	0.00	788,112.00	0.00	0.00
Support Serv - Business	289,141.00	0.00	0.00	289,141.00	289,141.00
Operations and Maintenance	1,161,154.00	0.00	-85.00	1,161,239.00	0.00
Pupil Transportation	30,312.00	0.00	30,312.00	0.00	0.00
Support Serv - Planning & Research	21,891.00	0.00	21,891.00	0.00	0.00
Support Serv - Communication	94,282.00	0.00	94,282.00	0.00	0.00
Support Serv - Staff & Personnel	555,758.00	0.00	0.00	555,758.00	555,758.00
Support Serv - Technology	99,011.00	0.00	0.00	99,011.00	99,011.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	89,595.00	0.00	89,595.00	0.00	0.00
Support Serv - Other	51,261.00	0.00	51,261.00	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,154,224.00	0.00	7,049,075.00	2,105,149.00	943,910.00

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 41917 William C. Abney Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,253,569.83	1,600.00	2,251,969.83	0.00	0.00
Support Serv - Pupil	356,786.53	0.00	356,786.53	0.00	0.00
Support Serv - Instructional	322,853.67	0.00	322,853.67	0.00	0.00
Support Serv - Board of Ed	29,168.75	0.00	29,168.75	0.00	0.00
Support Serv - Executive Adm	200,034.60	0.00	200,034.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	370,281.79	795.12	369,486.67	0.00	0.00
Support Serv - Business	266,498.21	0.00	184,052.00	82,446.21	82,446.21
Operations and Maintenance	470,159.04	0.00	143,317.08	326,841.96	0.00
Pupil Transportation	330,098.08	0.00	330,098.08	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	134,422.19	0.00	66,429.15	67,993.04	67,993.04
Support Serv - Technology	161,598.02	4,400.00	137,040.50	20,157.52	20,157.52
Support Serv - Pupil Accounting	86,053.36	0.00	86,053.36	0.00	0.00
Support Serv - Central - Other	50,894.95	0.00	50,894.95	0.00	0.00
Support Serv - Other	286.93	0.00	286.93	0.00	0.00
Community Services	20,427.00	0.00	20,427.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	270,839.75	270,839.75	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	309,208.29	253,919.73	55,288.56	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 **	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
	5,633,180.99	531,554.60	4,604,187.66	497,438.73	170,596.77

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41918 Creative Technologies Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,003,293.80	13,692.68	1,989,601.12	0.00	0.00
Support Serv - Pupil	320,696.87	0.00	320,696.87	0.00	0.00
Support Serv - Instructional	77,514.96	0.00	77,514.96	0.00	0.00
Support Serv - Board of Ed	127,262.85	0.00	127,262.85	0.00	0.00
Support Serv - Executive Adm	196,939.75	0.00	196,939.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	312,505.96	0.00	312,505.96	0.00	0.00
Support Serv - Business	215,454.91	0.00	0.00	215,454.91	215,454.91
Operations and Maintenance	578,376.27	33,925.79	0.00	544,450.48	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	48,784.25	0.00	5,775.86	43,008.39	43,008.39
Support Serv - Technology	147,020.13	12,649.99	0.00	134,370.14	134,370.14
Support Serv - Pupil Accounting	4,145.53	0.00	4,145.53	0.00	0.00
Support Serv - Central - Other	124,786.09	0.00	124,786.09	0.00	0.00
Support Serv - Other	153,874.62	82,296.68	71,577.94	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,127.23	0.00	9,127.23	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	41,668.52	41,668.52	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
	4,363,636.74	184,233.66	3,242,119.16	937,283.92	392,833.44

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41919 Ridge Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,762,136.00	0.00	3,762,136.00	0.00	0.00
Support Serv - Pupil	463,943.00	0.00	463,943.00	0.00	0.00
Support Serv - Instructional	710,101.00	0.00	710,101.00	0.00	0.00
Support Serv - Board of Ed	73,064.00	0.00	73,064.00	0.00	0.00
Support Serv - Executive Adm	192,970.00	0.00	192,970.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	624,818.00	0.00	624,818.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,433,757.00	0.00	6,026.00	1,427,731.00	0.00
Pupil Transportation	10,173.00	0.00	10,173.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	34,807.00	0.00	34,807.00	0.00	0.00
Support Serv - Staff & Personnel	104,362.00	0.00	0.00	104,362.00	104,362.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	25,178.00	0.00	25,178.00	0.00	0.00
Community Services	62,365.00	0.00	62,365.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,609,337.00	0.00	5,990,554.00	1,618,783.00	191,052.00

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41920 Chandler Woods Charter Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,590,009.00	0.00	3,590,009.00	0.00	0.00
Support Serv - Pupil	383,810.00	0.00	383,810.00	0.00	0.00
Support Serv - Instructional	982,630.00	0.00	982,630.00	0.00	0.00
Support Serv - Board of Ed	150,556.00	0.00	150,556.00	0.00	0.00
Support Serv - Executive Adm	336,761.00	0.00	336,761.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	756,037.00	0.00	756,037.00	0.00	0.00
Support Serv - Business	284,269.00	0.00	0.00	284,269.00	284,269.00
Operations and Maintenance	1,229,779.00	0.00	403.00	1,229,376.00	0.00
Pupil Transportation	16,491.00	0.00	16,491.00	0.00	0.00
Support Serv - Planning & Research	21,653.00	0.00	21,653.00	0.00	0.00
Support Serv - Communication	103,440.00	0.00	103,440.00	0.00	0.00
Support Serv - Staff & Personnel	520,909.00	0.00	0.00	520,909.00	520,909.00
Support Serv - Technology	112,992.00	0.00	688.00	112,304.00	112,304.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	88,978.00	0.00	88,978.00	0.00	0.00
Support Serv - Other	69,259.00	0.00	69,259.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,647,573.00	0.00	6,500,715.00	2,146,858.00	917,482.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,480,242.00	0.00	2,480,242.00	0.00	0.00
Support Serv - Pupil	21,412.00	0.00	21,412.00	0.00	0.00
Support Serv - Instructional	206,720.00	0.00	206,720.00	0.00	0.00
Support Serv - Board of Ed	113,884.00	0.00	113,884.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	7,753.00	0.00	7,753.00	0.00	0.00
Support Serv - School Adm	444,136.00	0.00	444,136.00	0.00	0.00
Support Serv - Business	153,742.00	0.00	0.00	153,742.00	153,742.00
Operations and Maintenance	336,201.00	142,845.00	12,308.00	181,048.00	0.00
Pupil Transportation	2,836.00	0.00	2,836.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,799.00	0.00	13,799.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,796.00	17,796.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	3,798,521.00	160,641.00	3,303,090.00	334,790.00	153,742.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41922 Lighthouse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,295,201.00	0.00	4,295,201.00	0.00	0.00
Support Serv - Pupil	1,695,660.00	0.00	1,695,660.00	0.00	0.00
Support Serv - Instructional	248,306.00	0.00	248,306.00	0.00	0.00
Support Serv - Board of Ed	18,447.00	0.00	18,447.00	0.00	0.00
Support Serv - Executive Adm	218,423.00	0.00	218,423.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	883,647.00	0.00	883,647.00	0.00	0.00
Support Serv - Business	467,360.00	0.00	5,360.00	462,000.00	462,000.00
Operations and Maintenance	542,658.00	104,992.00	35,000.00	402,666.00	0.00
Pupil Transportation	35,098.00	0.00	35,098.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,676.00	0.00	3,676.00	0.00	0.00
Support Serv - Staff & Personnel	67,221.00	0.00	5,815.00	61,406.00	61,406.00
Support Serv - Technology	54,726.00	0.00	0.00	54,726.00	54,726.00
Support Serv - Pupil Accounting	41,695.00	0.00	41,695.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,091.00	0.00	15,091.00	0.00	0.00
Community Services	3,980.00	0.00	3,980.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,673,717.00	1,673,717.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	10,264,906.00	1,778,709.00	7,505,399.00	980,798.00	578,132.00

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41923 Wellspring Preparatory High School
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,757,993.00	0.00	1,757,993.00	0.00	0.00
Support Serv - Pupil	314,105.00	0.00	314,105.00	0.00	0.00
Support Serv - Instructional	587,218.00	0.00	587,218.00	0.00	0.00
Support Serv - Board of Ed	62,971.00	0.00	62,971.00	0.00	0.00
Support Serv - Executive Adm	116,332.00	0.00	116,332.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	602,409.00	0.00	602,409.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,179,016.00	0.00	7,581.00	1,171,435.00	0.00
Pupil Transportation	40,795.00	0.00	40,795.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	31,065.00	0.00	31,065.00	0.00	0.00
Support Serv - Staff & Personnel	54,490.00	0.00	0.00	54,490.00	54,490.00
Support Serv - Technology	17,813.00	0.00	0.00	17,813.00	17,813.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	67,556.00	0.00	67,556.00	0.00	0.00
Community Services	352.00	0.00	352.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	4,943,778.00	0.00	3,613,350.00	1,330,428.00	158,993.00

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 41924 West Michigan Aviation Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,908,376.00	0.00	3,908,376.00	0.00	0.00
Support Serv - Pupil	323,392.00	0.00	323,392.00	0.00	0.00
Support Serv - Instructional	109,863.00	0.00	109,863.00	0.00	0.00
Support Serv - Board of Ed	40,901.00	0.00	40,901.00	0.00	0.00
Support Serv - Executive Adm	411,309.00	0.00	411,309.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	855,658.00	4,078.00	851,580.00	0.00	0.00
Support Serv - Business	18,080.00	0.00	0.00	18,080.00	18,080.00
Operations and Maintenance	800,265.00	0.00	62,239.00	738,026.00	0.00
Pupil Transportation	8,822.00	0.00	8,822.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	700.00	0.00	700.00	0.00	0.00
Support Serv - Technology	155,067.00	53,014.00	12,200.00	89,853.00	89,853.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,614.00	0.00	135,614.00	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	47,585.00	47,585.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	213,349.00	542.00	212,807.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	635,885.00	635,885.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,909.00	28,909.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,693,775.00	770,013.00	6,077,803.00	845,959.00	107,933.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41925 Michigan Virtual Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,026,593.87	0.00	20,026,593.87	0.00	0.00
Support Serv - Pupil	2,639,767.26	0.00	2,639,767.26	0.00	0.00
Support Serv - Instructional	2,411,509.57	22,447.12	2,389,062.45	0.00	0.00
Support Serv - Board of Ed	274,040.35	438.95	273,601.40	0.00	0.00
Support Serv - Executive Adm	4,483,417.65	0.00	4,483,417.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	333,228.34	104,975.69	228,252.65	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	244,739.04	3,382.13	10,000.87	231,356.04	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	53,902.26	0.00	53,902.26	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	30,727.61	0.00	24,696.97	6,030.64	6,030.64
Support Serv - Technology	1,846,113.15	0.00	0.00	1,846,113.15	1,846,113.15
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	53,522.35	0.00	53,522.35	0.00	0.00
Community Services	844,920.87	0.00	844,920.87	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	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
	33,242,482.32	131,243.89	31,027,738.60	2,083,499.83	1,852,143.79

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,485,997.00	0.00	2,485,997.00	0.00	0.00
Support Serv - Pupil	367,872.00	0.00	367,872.00	0.00	0.00
Support Serv - Instructional	314,895.00	0.00	314,895.00	0.00	0.00
Support Serv - Board of Ed	16,291.00	0.00	16,291.00	0.00	0.00
Support Serv - Executive Adm	135,113.00	0.00	135,113.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	439,726.00	0.00	439,726.00	0.00	0.00
Support Serv - Business	200,498.00	0.00	0.00	200,498.00	200,498.00
Operations and Maintenance	532,329.00	134,970.00	14,356.00	383,003.00	0.00
Pupil Transportation	41,566.00	0.00	41,566.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	35,474.00	0.00	330.00	35,144.00	35,144.00
Support Serv - Technology	44,244.00	0.00	2,085.00	42,159.00	42,159.00
Support Serv - Pupil Accounting	43,157.00	0.00	43,157.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,722.00	0.00	15,722.00	0.00	0.00
Community Services	74,783.00	0.00	74,783.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	4,747,667.00	134,970.00	3,951,893.00	660,804.00	277,801.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,918,845.00	0.00	2,918,845.00	0.00	0.00
Support Serv - Pupil	472,000.00	0.00	472,000.00	0.00	0.00
Support Serv - Instructional	545,480.00	0.00	545,480.00	0.00	0.00
Support Serv - Board of Ed	71,223.00	0.00	71,223.00	0.00	0.00
Support Serv - Executive Adm	126,816.00	0.00	126,816.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	582,723.00	0.00	582,723.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,454,713.00	0.00	1,865.00	1,452,848.00	0.00
Pupil Transportation	13,574.00	0.00	13,574.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	50,710.00	0.00	50,710.00	0.00	0.00
Support Serv - Staff & Personnel	87,045.00	0.00	0.00	87,045.00	87,045.00
Support Serv - Technology	10,409.00	0.00	0.00	10,409.00	10,409.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	22,240.00	0.00	22,240.00	0.00	0.00
Community Services	106,766.00	0.00	106,766.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	6,574,207.00	0.00	4,937,215.00	1,636,992.00	184,144.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41929 NexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	811,390.00	572.00	810,818.00	0.00	0.00
Support Serv - Pupil	169,368.00	0.00	169,368.00	0.00	0.00
Support Serv - Instructional	15,501.00	0.00	15,501.00	0.00	0.00
Support Serv - Board of Ed	15,548.00	0.00	15,548.00	0.00	0.00
Support Serv - Executive Adm	169,249.00	0.00	169,249.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	195,982.00	0.00	195,982.00	0.00	0.00
Support Serv - Business	8,700.00	8,548.00	0.00	152.00	152.00
Operations and Maintenance	137,012.00	0.00	4,543.00	132,469.00	0.00
Pupil Transportation	2,325.00	0.00	2,325.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	477.00	0.00	477.00	0.00	0.00
Support Serv - Technology	13,905.00	0.00	0.00	13,905.00	13,905.00
Support Serv - Pupil Accounting	0.00	0.00	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	765.00	0.00	765.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,515.00	0.00	4,515.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	1,544,737.00	9,120.00	1,389,091.00	146,526.00	14,057.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,445,878.00	0.00	3,445,878.00	0.00	0.00
Support Serv - Pupil	511,905.00	0.00	511,905.00	0.00	0.00
Support Serv - Instructional	721,423.00	0.00	721,423.00	0.00	0.00
Support Serv - Board of Ed	85,983.00	0.00	85,983.00	0.00	0.00
Support Serv - Executive Adm	223,395.00	0.00	223,395.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	689,073.00	0.00	689,073.00	0.00	0.00
Support Serv - Business	105,550.00	0.00	0.00	105,550.00	105,550.00
Operations and Maintenance	1,394,833.00	0.00	9,601.00	1,385,232.00	0.00
Pupil Transportation	4,001.00	0.00	4,001.00	0.00	0.00
Support Serv - Planning & Research	8,076.00	0.00	8,076.00	0.00	0.00
Support Serv - Communication	13,079.00	0.00	13,079.00	0.00	0.00
Support Serv - Staff & Personnel	47,994.00	0.00	0.00	47,994.00	47,994.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	33,283.00	0.00	33,283.00	0.00	0.00
Support Serv - Other	64,556.00	0.00	64,556.00	0.00	0.00
Community Services	43,341.00	0.00	43,341.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,392,370.00	0.00	5,853,594.00	1,538,776.00	153,544.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41931 PrepNet Virtual Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,912,680.00	0.00	6,912,680.00	0.00	0.00
Support Serv - Pupil	800,821.00	0.00	800,821.00	0.00	0.00
Support Serv - Instructional	1,750,956.00	0.00	1,750,956.00	0.00	0.00
Support Serv - Board of Ed	170,588.00	0.00	170,588.00	0.00	0.00
Support Serv - Executive Adm	449,818.00	0.00	449,818.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,998,016.00	0.00	1,998,016.00	0.00	0.00
Support Serv - Business	305,623.00	0.00	0.00	305,623.00	305,623.00
Operations and Maintenance	86,712.00	0.00	0.00	86,712.00	0.00
Pupil Transportation	682.00	0.00	682.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	216,708.00	0.00	216,708.00	0.00	0.00
Support Serv - Staff & Personnel	801,226.00	0.00	0.00	801,226.00	801,226.00
Support Serv - Technology	132,049.00	0.00	0.00	132,049.00	132,049.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	102,393.00	0.00	102,393.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	15,856.00	0.00	15,856.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	13,744,128.00	0.00	12,418,518.00	1,325,610.00	1,238,898.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
41932 Gerald Dawkins Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,265,747.04	0.00	1,265,747.04	0.00	0.00
Support Serv - Pupil	39,259.31	0.00	39,259.31	0.00	0.00
Support Serv - Instructional	46,439.11	0.00	46,439.11	0.00	0.00
Support Serv - Board of Ed	39,540.96	0.00	39,540.96	0.00	0.00
Support Serv - Executive Adm	94,336.20	25,162.05	69,174.15	0.00	0.00
Support Serv - Grant Writer	5,643.75	0.00	5,643.75	0.00	0.00
Support Serv - School Adm	320,456.43	0.00	320,456.43	0.00	0.00
Support Serv - Business	30,329.29	0.00	14,300.04	16,029.25	16,029.25
Operations and Maintenance	131,336.85	13,457.80	2,871.00	115,008.05	0.00
Pupil Transportation	11,892.00	0.00	11,892.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,350.59	0.00	30,350.59	0.00	0.00
Support Serv - Staff & Personnel	27,434.21	0.00	24,254.21	3,180.00	3,180.00
Support Serv - Technology	50,090.02	37,528.36	99.60	12,462.06	12,462.06
Support Serv - Pupil Accounting	2,198.66	0.00	2,198.66	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	15,948.13	0.00	15,948.13	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	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
	2,111,002.55	76,148.21	1,888,174.98	146,679.36	31,671.31

Michigan Department of Education
Costs for the Development of 2025-2026 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	131,895.00	0.00	131,895.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	41,006.00	0.00	41,006.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,854.00	0.00	0.00	18,854.00	0.00
Pupil Transportation	45,501.00	0.00	45,501.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	237,256.00	0.00	218,402.00	18,854.00	0.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
43040 Baldwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,590,442.18	0.00	5,590,442.18	0.00	0.00
Support Serv - Pupil	762,712.03	0.00	762,712.03	0.00	0.00
Support Serv - Instructional	464,200.58	0.00	464,200.58	0.00	0.00
Support Serv - Board of Ed	327,806.61	0.00	327,806.61	0.00	0.00
Support Serv - Executive Adm	482,020.94	0.00	482,020.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	693,808.73	0.00	693,808.73	0.00	0.00
Support Serv - Business	378,148.93	60,540.84	0.00	317,608.09	317,608.09
Operations and Maintenance	1,287,600.81	14,700.00	0.00	1,272,900.81	0.00
Pupil Transportation	932,295.49	115,482.00	816,813.49	0.00	0.00
Support Serv - Planning & Research	4,300.00	0.00	4,300.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	210,674.93	0.00	23,597.79	187,077.14	187,077.14
Support Serv - Technology	310,504.37	28,706.20	0.00	281,798.17	281,798.17
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	240,708.85	4,863.70	235,845.15	0.00	0.00
Community Services	18,930.38	0.00	18,930.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,759.00	29,759.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,827.21	0.00	15,668.95	158.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	661,540.05	291,712.05	369,828.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	98,950,000.00	98,950,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	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
	111,361,281.09	99,495,763.79	9,805,974.83	2,059,542.47	786,483.40

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
44000 Lapeer ISD
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	517,485.26	18,005.34	499,479.92	0.00	0.00
Support Serv - Pupil	191,249.04	0.00	191,249.04	0.00	0.00
Support Serv - Instructional	1,732,282.22	0.00	1,732,282.22	0.00	0.00
Support Serv - Board of Ed	15,278.84	0.00	15,278.84	0.00	0.00
Support Serv - Executive Adm	487,009.57	5,933.66	481,075.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	697.73	0.00	697.73	0.00	0.00
Support Serv - Business	511,971.24	3,919.44	13,233.00	494,818.80	494,818.80
Operations and Maintenance	364,722.51	44,001.46	1,623.45	319,097.60	0.00
Pupil Transportation	498.65	0.00	498.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,022.75	0.00	8,022.75	0.00	0.00
Support Serv - Staff & Personnel	210,271.58	1,017.53	1,293.82	207,960.23	207,960.23
Support Serv - Technology	1,351,136.88	174,242.00	0.00	1,176,894.88	1,176,894.88
Support Serv - Pupil Accounting	115,186.00	0.00	115,186.00	0.00	0.00
Support Serv - Central - Other	26,514.98	0.00	26,514.98	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	128,660.20	0.00	128,660.20	0.00	0.00
Payments to Government Agencies	2,486,408.60	2,486,408.60	0.00	0.00	0.00
Facilities Acquisition	14,661.36	13,074.99	1,586.37	0.00	0.00
Special Revenue Funds					
Instructional	6,356,246.95	335,352.12	6,020,894.83	0.00	0.00
Support Serv - Pupil	3,715,113.71	22,185.60	3,692,928.11	0.00	0.00
Support Serv - Instructional	999,770.53	5,186.95	994,583.58	0.00	0.00
Support Serv - Board of Ed	81,686.00	0.00	81,686.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	922,497.56	22,105.29	900,392.27	0.00	0.00
Support Serv - Business	2,324.89	1,036.79	0.00	1,288.10	1,288.10
Operations and Maintenance	1,278,301.27	19,853.75	0.00	1,258,447.52	0.00
Pupil Transportation	76,961.45	0.00	76,961.45	0.00	0.00
Support Serv - Planning & Research	96,347.00	0.00	96,347.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	86,560.06	0.00	86,560.06	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,566.49	0.00	164,566.49	0.00	0.00
Community Services	719.00	0.00	719.00	0.00	0.00
Payments to Government Agencies	2,222,291.19	2,206,586.74	15,704.45	0.00	0.00
Facilities Acquisition	264,266.65	261,893.52	2,373.13	0.00	0.00
Debt Service Funds					
All Costs **	340,600.00	340,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	895,910.05	895,910.05	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
	25,666,220.21	6,857,313.83	15,350,399.25	3,458,507.13	1,880,962.01

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
44010 Lapeer Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,744,889.26	8,842.91	33,736,046.35	0.00	0.00
Support Serv - Pupil	3,905,723.90	0.00	3,905,723.90	0.00	0.00
Support Serv - Instructional	4,158,584.55	19,347.38	4,139,237.17	0.00	0.00
Support Serv - Board of Ed	139,980.28	0.00	139,980.28	0.00	0.00
Support Serv - Executive Adm	440,792.19	0.00	440,792.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,918,441.94	0.00	3,918,441.94	0.00	0.00
Support Serv - Business	1,307,385.86	170,933.37	0.00	1,136,452.49	1,136,452.49
Operations and Maintenance	4,959,161.38	231,319.05	52,761.40	4,675,080.93	0.00
Pupil Transportation	3,793,897.00	145,759.00	3,648,138.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	144,050.98	0.00	144,050.98	0.00	0.00
Support Serv - Staff & Personnel	502,031.75	0.00	7,985.48	494,046.27	494,046.27
Support Serv - Technology	1,044,584.78	41,158.58	15,000.00	988,426.20	988,426.20
Support Serv - Pupil Accounting	169,229.98	0.00	169,229.98	0.00	0.00
Support Serv - Central - Other	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Other	1,542,865.30	6,173.90	1,536,691.40	0.00	0.00
Community Services	599,259.44	0.00	599,259.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,938,881.01	1,938,881.01	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	18,306.47	0.00	13,004.92	5,301.55	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	3,465,178.36	1,285,213.43	2,179,964.93	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 **	5,475,411.65	5,475,411.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,589,597.30	12,589,597.30	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
	83,861,253.38	21,912,637.58	54,649,308.36	7,299,307.44	2,618,924.96

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
44020 Almont Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,019,568.96	30,837.32	10,988,731.64	0.00	0.00
Support Serv - Pupil	781,703.85	0.00	781,703.85	0.00	0.00
Support Serv - Instructional	254,283.21	375.09	253,908.12	0.00	0.00
Support Serv - Board of Ed	73,742.55	698.80	73,043.75	0.00	0.00
Support Serv - Executive Adm	400,590.19	2,114.71	398,475.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,084,963.97	0.00	1,084,963.97	0.00	0.00
Support Serv - Business	401,176.09	59,939.69	2,249.83	338,986.57	338,986.57
Operations and Maintenance	1,429,424.97	383.08	128,472.46	1,300,569.43	0.00
Pupil Transportation	1,200,698.79	0.00	1,200,698.79	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	876.27	0.00	876.27	0.00	0.00
Support Serv - Technology	369,627.00	6,142.17	2,573.67	360,911.16	360,911.16
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	391,940.40	0.00	391,940.40	0.00	0.00
Community Services	71,837.15	0.00	71,837.15	0.00	0.00
Payments to Government Agencies	7,438.22	7,438.22	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,158,615.33	501,758.94	656,856.39	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 **	3,595,273.99	3,595,273.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	63,043.44	63,043.44	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
	22,304,804.38	4,268,005.45	16,036,331.77	2,000,467.16	699,897.73

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
44050 Dryden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,647,115.26	16,684.59	4,630,430.67	0.00	0.00
Support Serv - Pupil	346,582.21	0.00	346,582.21	0.00	0.00
Support Serv - Instructional	128,071.65	0.00	128,071.65	0.00	0.00
Support Serv - Board of Ed	62,258.18	0.00	62,258.18	0.00	0.00
Support Serv - Executive Adm	162,694.19	0.00	162,694.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	521,892.28	0.00	521,892.28	0.00	0.00
Support Serv - Business	138,017.60	0.00	13,630.00	124,387.60	124,387.60
Operations and Maintenance	753,989.21	12,265.00	24,554.28	717,169.93	0.00
Pupil Transportation	219,039.61	0.00	219,039.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	600.00	0.00	600.00	0.00	0.00
Support Serv - Staff & Personnel	26,404.10	0.00	26,404.10	0.00	0.00
Support Serv - Technology	49,278.67	2,657.46	0.00	46,621.21	46,621.21
Support Serv - Pupil Accounting	791.00	0.00	791.00	0.00	0.00
Support Serv - Central - Other	1,646.00	0.00	1,646.00	0.00	0.00
Support Serv - Other	254,681.92	3,314.75	251,367.17	0.00	0.00
Community Services	70,702.25	3,910.98	66,791.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	59,141.00	59,141.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	644,377.32	309,279.51	335,097.81	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 **	949,381.27	949,381.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,885,241.48	2,885,241.48	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
	11,921,905.20	4,241,876.04	6,791,850.42	888,178.74	171,008.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
44060 Imlay City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,297,468.98	6,048.21	14,291,420.77	0.00	0.00
Support Serv - Pupil	1,909,083.38	749.70	1,908,333.68	0.00	0.00
Support Serv - Instructional	711,866.67	0.00	711,866.67	0.00	0.00
Support Serv - Board of Ed	73,513.92	0.00	73,513.92	0.00	0.00
Support Serv - Executive Adm	404,340.02	0.00	404,340.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,709,398.73	2,071.35	1,707,327.38	0.00	0.00
Support Serv - Business	473,045.79	0.00	26,126.56	446,919.23	446,919.23
Operations and Maintenance	2,718,161.23	183,991.60	75,751.25	2,458,418.38	0.00
Pupil Transportation	1,706,478.90	8,154.00	1,698,324.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,474.08	0.00	1,474.08	0.00	0.00
Support Serv - Staff & Personnel	17,889.00	0.00	17,889.00	0.00	0.00
Support Serv - Technology	332,300.25	1,171.00	20,904.06	310,225.19	310,225.19
Support Serv - Pupil Accounting	14,916.00	0.00	14,916.00	0.00	0.00
Support Serv - Central - Other	4,436.42	0.00	4,436.42	0.00	0.00
Support Serv - Other	661,325.58	43,593.49	617,732.09	0.00	0.00
Community Services	563,148.26	1,033.82	562,114.44	0.00	0.00
Payments to Government Agencies	1,403.80	1,403.80	0.00	0.00	0.00
Facilities Acquisition	889,671.50	874,242.00	15,429.50	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	1,893,590.69	903,439.00	990,151.69	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	8,255.00	8,255.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,038,527.28	3,038,527.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,564,417.26	3,564,417.26	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
	34,994,712.74	8,637,097.51	23,142,052.43	3,215,562.80	757,144.42

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
44090 North Branch Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,284,560.86	178,883.95	18,105,676.91	0.00	0.00
Support Serv - Pupil	1,468,879.31	302.68	1,468,576.63	0.00	0.00
Support Serv - Instructional	636,094.07	0.00	636,094.07	0.00	0.00
Support Serv - Board of Ed	133,308.24	0.00	133,308.24	0.00	0.00
Support Serv - Executive Adm	406,367.42	19,417.21	386,950.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,467,881.71	655.96	1,467,225.75	0.00	0.00
Support Serv - Business	449,762.74	21,947.42	0.00	427,815.32	427,815.32
Operations and Maintenance	2,538,909.93	315,584.12	8,800.00	2,214,525.81	0.00
Pupil Transportation	1,596,679.29	22,550.00	1,574,129.29	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	642,497.51	174,120.82	0.00	468,376.69	468,376.69
Support Serv - Pupil Accounting	31,932.08	0.00	31,932.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	556,239.55	82,071.11	474,168.44	0.00	0.00
Community Services	2,763.45	2,014.20	749.25	0.00	0.00
Payments to Government Agencies	39,003.94	39,003.94	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,298,891.76	1,052,601.07	1,246,290.69	0.00	0.00
Community Services	366,890.39	8,368.94	358,521.45	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 **	5,981,690.36	5,981,690.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	115,000.00	115,000.00	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
	37,017,352.61	8,014,211.78	25,892,423.01	3,110,717.82	896,192.01

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
44901 Chatfield School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,743,518.33	50,252.50	3,693,265.83	0.00	0.00
Support Serv - Pupil	228,893.35	0.00	228,893.35	0.00	0.00
Support Serv - Instructional	24,404.58	0.00	24,404.58	0.00	0.00
Support Serv - Board of Ed	168,695.22	0.00	168,695.22	0.00	0.00
Support Serv - Executive Adm	93,861.34	0.00	93,861.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,461.68	0.00	329,461.68	0.00	0.00
Support Serv - Business	115,034.32	0.00	0.00	115,034.32	115,034.32
Operations and Maintenance	608,068.43	60,790.61	62,651.67	484,626.15	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	126,338.27	0.00	0.00	126,338.27	126,338.27
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	0.00	0.00	0.00	0.00	0.00
Community Services	166,299.10	0.00	166,299.10	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	268,906.82	138,734.20	130,172.62	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	39,128.70	39,128.70	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
	5,912,610.14	288,906.01	4,897,705.39	725,998.74	241,372.59

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
45010 Glen Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,223,164.05	66,224.48	9,156,939.57	0.00	0.00
Support Serv - Pupil	608,184.22	1,232.36	606,951.86	0.00	0.00
Support Serv - Instructional	280,834.99	0.00	280,834.99	0.00	0.00
Support Serv - Board of Ed	89,927.69	3,288.63	86,639.06	0.00	0.00
Support Serv - Executive Adm	446,055.56	19,020.94	427,034.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	920,549.82	15,174.68	905,375.14	0.00	0.00
Support Serv - Business	287,061.87	35,940.33	0.00	251,121.54	251,121.54
Operations and Maintenance	1,325,428.65	57,746.89	2,250.00	1,265,431.76	0.00
Pupil Transportation	889,617.53	5,581.23	884,036.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,985.24	0.00	21,985.24	0.00	0.00
Support Serv - Staff & Personnel	21,396.79	0.00	2,256.62	19,140.17	19,140.17
Support Serv - Technology	473,786.04	128,200.42	18,066.15	327,519.47	327,519.47
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	833,393.83	107,530.71	725,863.12	0.00	0.00
Community Services	388,656.90	786.25	387,870.65	0.00	0.00
Payments to Government Agencies	9,571.60	9,571.60	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,195,607.45	360,270.62	835,336.83	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	466,668.15	466,668.15	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
	17,481,890.38	1,277,237.29	14,341,440.15	1,863,212.94	597,781.18

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
45020 Leland Public School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,600,807.24	0.00	4,600,807.24	0.00	0.00
Support Serv - Pupil	397,078.28	0.00	397,078.28	0.00	0.00
Support Serv - Instructional	203,794.11	0.00	203,794.11	0.00	0.00
Support Serv - Board of Ed	85,195.55	0.00	85,195.55	0.00	0.00
Support Serv - Executive Adm	272,547.39	0.00	272,547.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,743.13	0.00	464,743.13	0.00	0.00
Support Serv - Business	346,558.87	67,372.11	0.00	279,186.76	279,186.76
Operations and Maintenance	799,973.85	0.00	66,034.84	733,939.01	0.00
Pupil Transportation	322,648.05	0.00	322,648.05	0.00	0.00
Support Serv - Planning & Research	10,886.40	0.00	10,886.40	0.00	0.00
Support Serv - Communication	15,114.21	0.00	15,114.21	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	209,550.46	0.00	0.00	209,550.46	209,550.46
Support Serv - Pupil Accounting	75,140.03	0.00	75,140.03	0.00	0.00
Support Serv - Central - Other	20,504.90	0.00	20,504.90	0.00	0.00
Support Serv - Other	223,549.11	0.00	223,549.11	0.00	0.00
Community Services	7,476.25	0.00	7,476.25	0.00	0.00
Payments to Government Agencies	43,494.53	43,494.53	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	810,965.00	181,359.33	629,605.67	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 **	1,963,713.87	1,963,713.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	933,929.46	933,929.46	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
	11,807,670.69	3,189,869.30	7,395,125.16	1,222,676.23	488,737.22

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
45040 Northport Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,451,387.44	0.00	2,451,387.44	0.00	0.00
Support Serv - Pupil	252,769.50	0.00	252,769.50	0.00	0.00
Support Serv - Instructional	1,769.55	0.00	1,769.55	0.00	0.00
Support Serv - Board of Ed	36,822.96	0.00	36,822.96	0.00	0.00
Support Serv - Executive Adm	412,239.21	0.00	412,239.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	185,369.91	0.00	185,369.91	0.00	0.00
Support Serv - Business	151,340.02	22,374.15	0.00	128,965.87	128,965.87
Operations and Maintenance	646,080.32	38,078.85	15,105.47	592,896.00	0.00
Pupil Transportation	249,853.60	0.00	249,853.60	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	3,856.83	0.00	0.00	3,856.83	3,856.83
Support Serv - Technology	214,697.52	51,954.49	1,760.00	160,983.03	160,983.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	79,913.86	0.00	79,913.86	0.00	0.00
Support Serv - Other	1,706.29	0.00	1,706.29	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	49,482.79	39,842.00	9,640.79	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	347,185.74	105,221.25	241,964.49	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	207,184.00	207,184.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,291,659.54	464,654.74	3,940,303.07	886,701.73	293,805.73

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
45050 Suttons Bay Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,751,893.17	0.00	4,751,893.17	0.00	0.00
Support Serv - Pupil	236,822.28	0.00	236,822.28	0.00	0.00
Support Serv - Instructional	207,213.91	0.00	207,213.91	0.00	0.00
Support Serv - Board of Ed	80,913.81	1,999.85	78,913.96	0.00	0.00
Support Serv - Executive Adm	454,287.73	0.00	454,287.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	753,469.02	0.00	753,469.02	0.00	0.00
Support Serv - Business	169,032.57	807.61	0.00	168,224.96	168,224.96
Operations and Maintenance	1,171,353.43	0.00	45,511.00	1,125,842.43	0.00
Pupil Transportation	599,563.02	249.52	599,313.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,616.00	0.00	17,616.00	0.00	0.00
Support Serv - Staff & Personnel	8,334.12	0.00	0.00	8,334.12	8,334.12
Support Serv - Technology	250,304.27	7,895.99	0.00	242,408.28	242,408.28
Support Serv - Pupil Accounting	68,520.80	0.00	68,520.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,886.94	1,880.58	291,006.36	0.00	0.00
Community Services	80,431.59	0.00	80,431.59	0.00	0.00
Payments to Government Agencies	3,264.33	3,264.33	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	579,239.96	186,524.59	392,715.37	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 **	878,970.00	878,970.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	254,721.32	254,721.32	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
	10,858,838.27	1,336,313.79	7,977,714.69	1,544,809.79	418,967.36

**Michigan Department of Education
Costs for the Development of 2025-2026 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	853,707.21	1,055.32	852,651.89	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	98,934.53	0.00	98,934.53	0.00	0.00
Support Serv - Board of Ed	12,779.30	0.00	12,779.30	0.00	0.00
Support Serv - Executive Adm	24,641.84	0.00	24,641.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,358.08	0.00	161,358.08	0.00	0.00
Support Serv - Business	24,159.53	0.00	0.00	24,159.53	24,159.53
Operations and Maintenance	161,184.61	0.00	0.00	161,184.61	0.00
Pupil Transportation	5,349.00	0.00	5,349.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	31,855.67	0.00	0.00	31,855.67	31,855.67
Support Serv - Technology	2,412.55	0.00	962.50	1,450.05	1,450.05
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	10,719.45	0.00	10,719.45	0.00	0.00
Community Services	4,432.12	1,834.52	2,597.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	59,214.97	54,159.97	5,055.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,450,748.86	57,049.81	1,175,049.19	218,649.86	57,465.25

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
46000 Lenawee ISD
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,145,856.70	30,952.72	1,114,903.98	0.00	0.00
Support Serv - Pupil	1,633,832.00	2,459.91	1,631,372.09	0.00	0.00
Support Serv - Instructional	2,796,914.36	3,274.43	2,793,639.93	0.00	0.00
Support Serv - Board of Ed	58,782.16	0.00	58,782.16	0.00	0.00
Support Serv - Executive Adm	660,292.66	0.00	660,292.66	0.00	0.00
Support Serv - Grant Writer	199,650.85	0.00	199,650.85	0.00	0.00
Support Serv - School Adm	145,180.42	0.00	145,180.42	0.00	0.00
Support Serv - Business	798,805.00	5,110.24	37,409.82	756,284.94	756,284.94
Operations and Maintenance	245,983.31	3,315.43	7,871.50	234,796.38	0.00
Pupil Transportation	2,250.04	0.00	2,250.04	0.00	0.00
Support Serv - Planning & Research	208,527.25	0.00	208,527.25	0.00	0.00
Support Serv - Communication	120,895.13	0.00	120,895.13	0.00	0.00
Support Serv - Staff & Personnel	687,604.47	3,787.25	39,048.24	644,768.98	644,768.98
Support Serv - Technology	902,914.35	2,847.57	0.00	900,066.78	900,066.78
Support Serv - Pupil Accounting	138,536.68	0.00	138,536.68	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	829,557.56	156.61	829,400.95	0.00	0.00
Payments to Government Agencies	2,332,758.11	2,332,758.11	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	22,321,755.85	329,295.92	21,992,459.93	0.00	0.00
Support Serv - Pupil	11,089,741.24	646.20	11,089,095.04	0.00	0.00
Support Serv - Instructional	3,282,962.19	1,163.97	3,281,798.22	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	288,203.95	0.00	288,203.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	884,385.55	6,481.97	877,903.58	0.00	0.00
Support Serv - Business	226,394.32	60,494.66	0.00	165,899.66	165,899.66
Operations and Maintenance	2,219,785.31	4,727.50	117.15	2,214,940.66	0.00
Pupil Transportation	2,323,555.90	0.00	2,323,555.90	0.00	0.00
Support Serv - Planning & Research	179,742.18	0.00	179,742.18	0.00	0.00
Support Serv - Communication	21,840.42	0.00	21,840.42	0.00	0.00
Support Serv - Staff & Personnel	30,996.83	0.00	2,675.00	28,321.83	28,321.83
Support Serv - Technology	757,221.42	2,748.73	0.00	754,472.69	754,472.69
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	17,901.62	0.00	17,901.62	0.00	0.00
Community Services	374,728.50	0.00	374,728.50	0.00	0.00
Payments to Government Agencies	15,252.08	15,252.08	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,505,823.05	5,505,823.05	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	26,820,514.31	26,820,514.31	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	89,269,145.77	35,131,810.66	48,437,783.19	5,699,551.92	3,249,814.88

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
46010 Adrian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,531,390.15	70,735.21	24,460,654.94	0.00	0.00
Support Serv - Pupil	3,283,765.99	4,741.71	3,279,024.28	0.00	0.00
Support Serv - Instructional	2,644,565.99	10,038.11	2,634,527.88	0.00	0.00
Support Serv - Board of Ed	112,755.87	0.00	112,755.87	0.00	0.00
Support Serv - Executive Adm	426,724.15	0.00	426,724.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,457,835.64	2,240.96	2,455,594.68	0.00	0.00
Support Serv - Business	860,795.79	0.00	5,800.13	854,995.66	854,995.66
Operations and Maintenance	4,543,746.36	196,501.95	826,229.64	3,521,014.77	0.00
Pupil Transportation	1,459,741.09	0.00	1,459,741.09	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	176,750.80	0.00	150.00	176,600.80	176,600.80
Support Serv - Technology	1,094,436.27	358,069.96	17,213.26	719,153.05	719,153.05
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	1,250,506.63	52,519.53	1,197,987.10	0.00	0.00
Community Services	372,134.73	60,386.00	311,748.73	0.00	0.00
Payments to Government Agencies	96,000.00	96,000.00	0.00	0.00	0.00
Facilities Acquisition	306,216.33	263,497.08	42,719.25	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	15,626.11	0.00	15,626.11	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,764.00	0.00	1,764.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,802.09	0.00	2,802.09	0.00	0.00
Pupil Transportation	63,589.91	52,317.00	11,272.91	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	2,705,765.77	1,216,201.63	1,489,564.14	0.00	0.00
Community Services	23,416.91	0.00	23,416.91	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 **	4,739,994.62	4,739,994.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	422,220.89	422,220.89	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	19,163.97	5,900.28	13,263.69	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	51,611,710.06	7,551,364.93	38,788,580.85	5,271,764.28	1,750,749.51

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 46020 Addison Community Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,964,871.68	19,365.08	5,945,506.60	0.00	0.00
Support Serv - Pupil	430,369.09	0.00	430,369.09	0.00	0.00
Support Serv - Instructional	22,866.49	0.00	22,866.49	0.00	0.00
Support Serv - Board of Ed	66,134.73	0.00	66,134.73	0.00	0.00
Support Serv - Executive Adm	301,821.80	0.00	301,821.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	572,147.95	0.00	572,147.95	0.00	0.00
Support Serv - Business	219,386.84	21,760.78	36,921.34	160,704.72	160,704.72
Operations and Maintenance	1,083,274.23	62,729.23	96,716.16	923,828.84	0.00
Pupil Transportation	623,449.91	0.00	623,449.91	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	450.00	0.00	450.00	0.00	0.00
Support Serv - Technology	66,139.35	9,367.95	0.00	56,771.40	56,771.40
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	443,128.13	55,068.96	388,059.17	0.00	0.00
Community Services	4,729.31	1,745.00	2,984.31	0.00	0.00
Payments to Government Agencies	38,400.00	38,400.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,025,228.72	555,878.40	469,350.32	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 **	1,276,850.00	1,276,850.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,139,248.23	2,041,165.40	8,956,777.87	1,141,304.96	217,476.12

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
46040 Blissfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,641,866.88	65,663.06	9,576,203.82	0.00	0.00
Support Serv - Pupil	444,556.32	0.00	444,556.32	0.00	0.00
Support Serv - Instructional	175,015.42	1,929.99	173,085.43	0.00	0.00
Support Serv - Board of Ed	34,678.89	0.00	34,678.89	0.00	0.00
Support Serv - Executive Adm	302,264.35	0.00	302,264.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	998,218.18	0.00	998,218.18	0.00	0.00
Support Serv - Business	422,525.83	1,639.51	0.00	420,886.32	420,886.32
Operations and Maintenance	1,617,566.02	184,554.56	0.00	1,433,011.46	0.00
Pupil Transportation	950,004.61	221,789.03	728,215.58	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	2,501.95	0.00	1,578.60	923.35	923.35
Support Serv - Technology	256,992.17	44,261.43	0.00	212,730.74	212,730.74
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	508,710.42	21,776.55	486,933.87	0.00	0.00
Community Services	4,483.27	0.00	4,483.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,887.60	15,887.60	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	1,059,615.74	425,996.15	633,619.59	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 **	898,474.43	898,474.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,032,704.92	3,032,704.92	0.00	0.00	0.00
Trust Funds					
All Costs *	32,448.41	0.00	32,448.41	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,398,515.41	4,914,677.23	13,416,286.31	2,067,551.87	634,540.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
46050 Britton Deerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,236,570.79	11,226.64	3,225,344.15	0.00	0.00
Support Serv - Pupil	49,647.65	0.00	49,647.65	0.00	0.00
Support Serv - Instructional	2,999.88	0.00	2,999.88	0.00	0.00
Support Serv - Board of Ed	50,355.48	0.00	50,355.48	0.00	0.00
Support Serv - Executive Adm	211,276.93	0.00	211,276.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	392,759.50	0.00	392,759.50	0.00	0.00
Support Serv - Business	210,913.04	90,897.75	723.29	119,292.00	119,292.00
Operations and Maintenance	907,818.46	0.00	159,362.76	748,455.70	0.00
Pupil Transportation	293,012.91	48,915.00	244,097.91	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	13,458.89	0.00	13,458.89	0.00	0.00
Support Serv - Technology	42,283.36	0.00	505.88	41,777.48	41,777.48
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	446,826.68	0.00	446,826.68	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	339,277.15	161,438.49	177,838.66	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 **	708,099.95	708,099.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	245,323.89	245,323.89	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
	7,150,624.56	1,265,901.72	4,975,197.66	909,525.18	161,069.48

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
46060 Clinton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,682,589.98	29,547.52	9,653,042.46	0.00	0.00
Support Serv - Pupil	389,454.18	0.00	389,454.18	0.00	0.00
Support Serv - Instructional	578,679.24	16,361.55	562,317.69	0.00	0.00
Support Serv - Board of Ed	58,296.91	0.00	58,296.91	0.00	0.00
Support Serv - Executive Adm	291,295.08	0.00	291,295.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	787,728.73	0.00	787,728.73	0.00	0.00
Support Serv - Business	312,342.79	21,812.22	36,528.92	254,001.65	254,001.65
Operations and Maintenance	1,805,017.66	358,677.88	138,806.08	1,307,533.70	0.00
Pupil Transportation	891,518.49	199,357.00	692,161.49	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	9,191.09	0.00	9,191.09	0.00	0.00
Support Serv - Technology	62,660.39	10,422.02	0.00	52,238.37	52,238.37
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	905,226.42	39,788.57	865,437.85	0.00	0.00
Community Services	27,239.41	0.00	27,239.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	712,999.93	712,999.93	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	811,662.45	507,431.25	304,231.20	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 **	1,342,912.36	1,342,912.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,855,240.55	17,855,240.55	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
	36,524,055.66	21,094,550.85	13,815,731.09	1,613,773.72	306,240.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
46080 Hudson Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,194,983.37	69,887.74	9,125,095.63	0.00	0.00
Support Serv - Pupil	359,464.46	0.00	359,464.46	0.00	0.00
Support Serv - Instructional	494,159.39	0.00	494,159.39	0.00	0.00
Support Serv - Board of Ed	69,270.55	0.00	69,270.55	0.00	0.00
Support Serv - Executive Adm	562,903.28	0.00	562,903.28	0.00	0.00
Support Serv - Grant Writer	150,552.97	0.00	150,552.97	0.00	0.00
Support Serv - School Adm	1,489,597.32	0.00	1,489,597.32	0.00	0.00
Support Serv - Business	275,249.49	24,967.34	0.00	250,282.15	250,282.15
Operations and Maintenance	1,403,301.82	145,317.28	18,444.45	1,239,540.09	0.00
Pupil Transportation	888,451.70	133,633.38	754,818.32	0.00	0.00
Support Serv - Planning & Research	9,848.99	0.00	9,848.99	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	131,398.25	1,953.53	0.00	129,444.72	129,444.72
Support Serv - Pupil Accounting	3,749.18	0.00	3,749.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	863,378.39	42,910.00	820,468.39	0.00	0.00
Community Services	45,265.81	0.00	45,265.81	0.00	0.00
Payments to Government Agencies	43,588.83	43,588.83	0.00	0.00	0.00
Facilities Acquisition	132,173.00	132,173.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	15,883.60	0.00	15,883.60	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,080,193.65	700,278.71	379,914.94	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 **	716,716.91	716,716.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,930,130.96	2,011,426.72	14,299,437.28	1,619,266.96	379,726.87

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 46090 Madison School District (Lenawee)
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,532,517.09	248,493.01	14,284,024.08	0.00	0.00
Support Serv - Pupil	655,979.74	0.00	655,979.74	0.00	0.00
Support Serv - Instructional	641,452.40	0.00	641,452.40	0.00	0.00
Support Serv - Board of Ed	34,000.00	0.00	34,000.00	0.00	0.00
Support Serv - Executive Adm	603,968.95	12,511.20	591,457.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,277,895.98	11,042.94	1,266,853.04	0.00	0.00
Support Serv - Business	454,050.51	155,030.21	0.00	299,020.30	299,020.30
Operations and Maintenance	1,742,405.71	269,963.45	65,254.52	1,407,187.74	0.00
Pupil Transportation	688,931.30	75,050.00	613,881.30	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	112,140.32	0.00	0.00	112,140.32	112,140.32
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	223,007.30	14,453.46	208,553.84	0.00	0.00
Support Serv - Other	1,162,260.49	32,645.09	1,129,615.40	0.00	0.00
Community Services	122,300.15	73,888.03	48,412.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	800,740.53	800,740.53	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,431,160.62	783,400.03	647,760.59	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 **	295,925.00	295,925.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	43,544.00	43,544.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,822,280.09	2,816,686.95	20,187,244.78	1,818,348.36	411,160.62

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
46100 Morenci Area Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,686,375.32	2,534.23	4,683,841.09	0.00	0.00
Support Serv - Pupil	140,423.49	3,975.83	136,447.66	0.00	0.00
Support Serv - Instructional	34,549.93	0.00	34,549.93	0.00	0.00
Support Serv - Board of Ed	51,864.03	0.00	51,864.03	0.00	0.00
Support Serv - Executive Adm	303,231.54	0.00	303,231.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	471,648.80	0.00	471,648.80	0.00	0.00
Support Serv - Business	263,947.56	0.00	0.00	263,947.56	263,947.56
Operations and Maintenance	989,079.63	101,939.95	8,937.52	878,202.16	0.00
Pupil Transportation	361,045.28	0.00	361,045.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	119,195.76	0.00	119,195.76	0.00	0.00
Support Serv - Staff & Personnel	2,027.98	0.00	0.00	2,027.98	2,027.98
Support Serv - Technology	151,723.67	34,318.76	0.00	117,404.91	117,404.91
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	303,500.96	0.00	303,500.96	0.00	0.00
Community Services	2,412.80	0.00	2,412.80	0.00	0.00
Payments to Government Agencies	37,455.20	37,455.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	750,507.77	366,531.22	383,976.55	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 **	1,141,418.78	1,141,418.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,810,408.50	1,688,173.97	6,860,651.92	1,261,582.61	383,380.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
46130 Sand Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,438,539.44	93,134.95	6,345,404.49	0.00	0.00
Support Serv - Pupil	292,673.32	3,775.64	288,897.68	0.00	0.00
Support Serv - Instructional	295,137.04	637.05	294,499.99	0.00	0.00
Support Serv - Board of Ed	40,912.45	0.00	40,912.45	0.00	0.00
Support Serv - Executive Adm	389,789.92	348.73	389,441.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,129,530.78	0.00	1,129,530.78	0.00	0.00
Support Serv - Business	178,648.84	43,887.90	0.00	134,760.94	134,760.94
Operations and Maintenance	1,292,381.64	119,444.12	49,954.77	1,122,982.75	0.00
Pupil Transportation	622,006.36	76,105.28	545,901.08	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	768,451.78	2,281.41	766,170.37	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	660,907.35	367,217.71	293,689.64	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	156,562.15	156,562.15	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
	12,265,541.07	863,394.94	10,144,402.44	1,257,743.69	134,760.94

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 47010 Brighton Area Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	84,431,024.60	675,621.73	83,755,402.87	0.00	0.00
Support Serv - Pupil	3,853,408.56	0.00	3,853,408.56	0.00	0.00
Support Serv - Instructional	6,713,563.86	0.00	6,713,563.86	0.00	0.00
Support Serv - Board of Ed	175,055.86	0.00	175,055.86	0.00	0.00
Support Serv - Executive Adm	751,135.70	16,838.80	734,296.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,252,642.05	0.00	4,252,642.05	0.00	0.00
Support Serv - Business	859,784.59	0.00	0.00	859,784.59	859,784.59
Operations and Maintenance	9,146,511.37	1,615,789.22	897,955.95	6,632,766.20	0.00
Pupil Transportation	1,932,041.09	291,600.00	1,640,441.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,914.99	0.00	11,914.99	0.00	0.00
Support Serv - Staff & Personnel	421,809.00	0.00	9,761.24	412,047.76	412,047.76
Support Serv - Technology	1,301,184.57	92,892.52	54,883.42	1,153,408.63	1,153,408.63
Support Serv - Pupil Accounting	114,764.49	0.00	114,764.49	0.00	0.00
Support Serv - Central - Other	17,025.30	0.00	17,025.30	0.00	0.00
Support Serv - Other	1,899,822.85	104,145.59	1,795,677.26	0.00	0.00
Community Services	7,486.35	0.00	7,486.35	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	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	117,213.98	0.00	0.00	117,213.98	0.00
Pupil Transportation	50,318.90	0.00	50,318.90	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,583,876.33	2,121,802.15	3,462,074.18	0.00	0.00
Community Services	5,009,108.20	60,607.17	4,948,501.03	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 **	18,032,093.36	18,032,093.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,293,887.43	6,293,887.43	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
	150,985,273.43	29,314,877.97	112,495,174.30	9,175,221.16	2,425,240.98

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
47060 Hartland Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	40,801,981.41	120,001.69	40,681,979.72	0.00	0.00
Support Serv - Pupil	2,301,058.35	0.00	2,301,058.35	0.00	0.00
Support Serv - Instructional	1,817,371.52	0.00	1,817,371.52	0.00	0.00
Support Serv - Board of Ed	91,287.05	0.00	91,287.05	0.00	0.00
Support Serv - Executive Adm	1,784,832.02	0.00	1,784,832.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,094,466.89	0.00	4,094,466.89	0.00	0.00
Support Serv - Business	610,524.28	19,906.93	10,682.97	579,934.38	579,934.38
Operations and Maintenance	7,548,773.72	93,931.60	329,848.94	7,124,993.18	0.00
Pupil Transportation	3,060,469.46	0.00	3,060,469.46	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	892,954.20	354,327.92	128,537.01	410,089.27	410,089.27
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	1,327,948.62	24,517.22	1,303,431.40	0.00	0.00
Community Services	3,548,951.83	70,475.88	3,478,475.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,159,176.49	1,159,176.49	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	4,647,606.33	1,670,055.64	2,977,550.69	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 **	16,500,663.14	16,500,663.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,253,203.90	16,253,203.90	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
	106,441,269.21	36,266,260.41	62,059,991.97	8,115,016.83	990,023.65

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
47070 Howell Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	60,257,165.38	1,198,139.45	59,059,025.93	0.00	0.00
Support Serv - Pupil	5,896,211.27	0.00	5,896,211.27	0.00	0.00
Support Serv - Instructional	3,253,231.76	0.00	3,253,231.76	0.00	0.00
Support Serv - Board of Ed	239,442.87	0.00	239,442.87	0.00	0.00
Support Serv - Executive Adm	573,809.53	0.00	573,809.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,506,264.49	0.00	5,506,264.49	0.00	0.00
Support Serv - Business	927,775.13	0.00	94,167.31	833,607.82	833,607.82
Operations and Maintenance	8,051,290.42	72,337.36	315,685.75	7,663,267.31	0.00
Pupil Transportation	3,187,602.20	0.00	3,187,602.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	264,226.86	0.00	264,226.86	0.00	0.00
Support Serv - Staff & Personnel	1,299,346.57	0.00	53,487.20	1,245,859.37	1,245,859.37
Support Serv - Technology	1,847,845.85	0.00	106,874.01	1,740,971.84	1,740,971.84
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	1,524,945.25	3,487.00	1,521,458.25	0.00	0.00
Community Services	1,880,908.54	62,519.00	1,818,389.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	138,541.92	138,541.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	290,408.85	0.00	290,408.85	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	25,668.76	0.00	22,075.13	3,593.63	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,589,501.09	2,485,689.58	4,103,811.51	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 **	17,706,084.95	17,706,084.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,512,829.20	3,512,829.20	0.00	0.00	0.00
Trust Funds					
All Costs *	66,657.81	0.00	66,657.81	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
	123,039,758.70	25,179,628.46	86,372,830.27	11,487,299.97	3,820,439.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
47080 Pinckney Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,564,268.17	143,694.96	16,420,573.21	0.00	0.00
Support Serv - Pupil	1,140,907.55	0.00	1,140,907.55	0.00	0.00
Support Serv - Instructional	1,021,246.86	0.00	1,021,246.86	0.00	0.00
Support Serv - Board of Ed	100,594.53	0.00	100,594.53	0.00	0.00
Support Serv - Executive Adm	308,030.43	0.00	308,030.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,568,639.17	0.00	1,568,639.17	0.00	0.00
Support Serv - Business	682,475.45	164,780.70	0.00	517,694.75	517,694.75
Operations and Maintenance	3,835,315.54	98,709.49	102,339.32	3,634,266.73	0.00
Pupil Transportation	1,009,655.46	12,846.60	996,808.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	168,301.87	0.00	37,309.20	130,992.67	130,992.67
Support Serv - Technology	478,342.83	0.00	0.00	478,342.83	478,342.83
Support Serv - Pupil Accounting	98,458.75	0.00	98,458.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	517,093.89	0.00	517,093.89	0.00	0.00
Community Services	1,083,714.06	0.00	1,083,714.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	300,016.97	300,016.97	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	1,142.86	0.00	1,028.58	114.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,081,213.74	105,825.19	1,975,388.55	0.00	0.00
Community Services	947.00	0.00	947.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,304,271.47	9,304,271.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,694,149.19	10,694,149.19	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
	50,958,785.79	20,824,294.57	25,373,079.96	4,761,411.26	1,127,030.25

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,433,318.67	0.00	1,433,318.67	0.00	0.00
Support Serv - Pupil	165,813.95	0.00	165,813.95	0.00	0.00
Support Serv - Instructional	5,600.00	0.00	5,600.00	0.00	0.00
Support Serv - Board of Ed	12,150.00	0.00	12,150.00	0.00	0.00
Support Serv - Executive Adm	475,645.52	0.00	475,645.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	129,291.35	0.00	129,291.35	0.00	0.00
Support Serv - Business	98,446.49	0.00	0.00	98,446.49	98,446.49
Operations and Maintenance	265,449.08	94,579.35	0.00	170,869.73	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	38,581.45	11,629.57	10,966.00	15,985.88	15,985.88
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	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
	2,624,296.51	106,208.92	2,232,785.49	285,302.10	114,432.37

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
47901 Kensington Woods Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	662,293.49	0.00	662,293.49	0.00	0.00
Support Serv - Pupil	173,422.66	0.00	173,422.66	0.00	0.00
Support Serv - Instructional	7,709.91	0.00	7,709.91	0.00	0.00
Support Serv - Board of Ed	48,384.32	0.00	48,384.32	0.00	0.00
Support Serv - Executive Adm	35,155.10	0.00	35,155.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	179,847.76	0.00	179,847.76	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	85,771.98	0.00	7,816.55	77,955.43	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	13,204.92	0.00	0.00	13,204.92	13,204.92
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	11,125.00	0.00	11,125.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	46,286.00	0.00	46,286.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	1,263,201.14	0.00	1,172,040.79	91,160.35	13,204.92

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
47902 Charyl Stockwell Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,512,989.00	80,913.00	7,432,076.00	0.00	0.00
Support Serv - Pupil	638,888.00	0.00	638,888.00	0.00	0.00
Support Serv - Instructional	251,969.00	0.00	251,969.00	0.00	0.00
Support Serv - Board of Ed	144,474.00	0.00	144,474.00	0.00	0.00
Support Serv - Executive Adm	1,182,099.00	0.00	1,182,099.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,184,824.00	0.00	1,184,824.00	0.00	0.00
Support Serv - Business	128,516.00	127,343.00	0.00	1,173.00	1,173.00
Operations and Maintenance	1,523,454.00	150,091.00	3,308.00	1,370,055.00	0.00
Pupil Transportation	208,102.00	90,731.00	117,371.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	193,047.00	10,780.00	0.00	182,267.00	182,267.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,423.00	0.00	162,423.00	0.00	0.00
Community Services	407,585.00	0.00	407,585.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,464.00	175,950.00	9,514.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,106,663.00	1,106,663.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,424,256.00	4,424,256.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,254,753.00	6,166,727.00	11,534,531.00	1,553,495.00	183,440.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
47903 FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	770,248.00	0.00	770,248.00	0.00	0.00
Support Serv - Pupil	213,896.00	0.00	213,896.00	0.00	0.00
Support Serv - Instructional	155,339.00	0.00	155,339.00	0.00	0.00
Support Serv - Board of Ed	50,837.00	0.00	50,837.00	0.00	0.00
Support Serv - Executive Adm	184,174.00	0.00	184,174.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,217.00	0.00	283,217.00	0.00	0.00
Support Serv - Business	11,131.00	10,483.00	0.00	648.00	648.00
Operations and Maintenance	241,043.00	84,385.00	22,214.00	134,444.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	4,189.00	0.00	4,189.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	26,581.00	0.00	0.00	26,581.00	26,581.00
Support Serv - Pupil Accounting	0.00	0.00	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	5,714.00	0.00	5,714.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,066.00	0.00	9,066.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	325,613.00	325,613.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	66,643.00	66,643.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,347,691.00	487,124.00	1,698,894.00	161,673.00	27,229.00

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
48040 Tahquamenon Area Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,256,375.21	6,723.60	4,249,651.61	0.00	0.00
Support Serv - Pupil	400,007.02	0.00	400,007.02	0.00	0.00
Support Serv - Instructional	468,398.84	0.00	468,398.84	0.00	0.00
Support Serv - Board of Ed	50,474.83	0.00	50,474.83	0.00	0.00
Support Serv - Executive Adm	328,475.02	0.00	328,475.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	389,895.85	0.00	389,895.85	0.00	0.00
Support Serv - Business	283,789.06	22,483.72	0.00	261,305.34	261,305.34
Operations and Maintenance	723,940.81	99,536.54	17,587.79	606,816.48	0.00
Pupil Transportation	663,940.38	1,000.00	662,940.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,646.51	0.00	8,646.51	0.00	0.00
Support Serv - Staff & Personnel	7,618.56	0.00	1,714.32	5,904.24	5,904.24
Support Serv - Technology	164,627.32	1,607.70	0.00	163,019.62	163,019.62
Support Serv - Pupil Accounting	37,019.18	0.00	37,019.18	0.00	0.00
Support Serv - Central - Other	14,471.55	0.00	14,471.55	0.00	0.00
Support Serv - Other	160,856.14	0.00	160,856.14	0.00	0.00
Community Services	70,764.03	55.77	70,708.26	0.00	0.00
Payments to Government Agencies	13,530.03	13,530.03	0.00	0.00	0.00
Facilities Acquisition	188,744.47	188,744.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	442,114.27	211,424.31	230,689.96	0.00	0.00
Community Services	171,175.94	0.00	171,175.94	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 **	581,255.00	581,255.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,290,888.47	4,290,888.47	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
	13,717,008.49	5,417,249.61	7,262,713.20	1,037,045.68	430,229.20

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
49010 St. Ignace Area Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,062,464.36	0.00	4,062,464.36	0.00	0.00
Support Serv - Pupil	320,718.64	0.00	320,718.64	0.00	0.00
Support Serv - Instructional	197,183.59	0.00	197,183.59	0.00	0.00
Support Serv - Board of Ed	37,313.63	0.00	37,313.63	0.00	0.00
Support Serv - Executive Adm	201,321.08	203.00	201,118.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	475,558.88	0.00	475,558.88	0.00	0.00
Support Serv - Business	154,076.37	8,816.71	0.00	145,259.66	145,259.66
Operations and Maintenance	712,341.40	0.00	63,858.65	648,482.75	0.00
Pupil Transportation	420,732.78	11,240.00	409,492.78	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	10,085.97	0.00	0.00	10,085.97	10,085.97
Support Serv - Technology	86,829.63	564.00	0.00	86,265.63	86,265.63
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	182,990.24	0.00	182,990.24	0.00	0.00
Community Services	1,600.00	0.00	1,600.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	590,358.25	222,592.65	367,765.60	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 **	459,598.59	459,598.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,680,777.23	2,680,777.23	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
	10,593,950.64	3,383,792.18	6,320,064.45	890,094.01	241,611.26

**Michigan Department of Education
Costs for the Development of 2025-2026 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	95,575.64	349.80	95,225.84	0.00	0.00
Support Serv - Pupil	3,448.00	0.00	3,448.00	0.00	0.00
Support Serv - Instructional	3,952.88	0.00	3,952.88	0.00	0.00
Support Serv - Board of Ed	12,125.61	0.00	12,125.61	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	21,610.53	0.00	0.00	21,610.53	21,610.53
Operations and Maintenance	17,869.79	0.00	0.00	17,869.79	0.00
Pupil Transportation	300.38	0.00	300.38	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	17,199.27	0.00	11,020.00	6,179.27	6,179.27
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	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	2,375.00	2,375.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	174,457.10	2,724.80	126,072.71	45,659.59	27,789.80

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
49040 Les Cheneaux Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,242,286.49	16,596.67	2,225,689.82	0.00	0.00
Support Serv - Pupil	140,322.64	0.00	140,322.64	0.00	0.00
Support Serv - Instructional	26,065.41	0.00	26,065.41	0.00	0.00
Support Serv - Board of Ed	43,217.73	0.00	43,217.73	0.00	0.00
Support Serv - Executive Adm	265,205.19	0.00	265,205.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	206,054.19	0.00	206,054.19	0.00	0.00
Support Serv - Business	92,892.00	38.40	0.00	92,853.60	92,853.60
Operations and Maintenance	530,920.73	7,968.55	325.62	522,626.56	0.00
Pupil Transportation	271,968.58	0.00	271,968.58	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	98,323.23	0.00	0.00	98,323.23	98,323.23
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	182,753.04	0.00	182,753.04	0.00	0.00
Community Services	398.75	0.00	398.75	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	347,195.95	101,618.67	245,577.28	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 **	271,868.50	271,868.50	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 *	415.04	0.00	415.04	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,719,887.47	398,090.79	3,607,993.29	713,803.39	191,176.83

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 49055 Engadine Consolidated Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,045,682.40	0.00	3,045,682.40	0.00	0.00
Support Serv - Pupil	256,155.81	0.00	256,155.81	0.00	0.00
Support Serv - Instructional	322,349.21	0.00	322,349.21	0.00	0.00
Support Serv - Board of Ed	50,510.30	0.00	50,510.30	0.00	0.00
Support Serv - Executive Adm	163,411.26	489.93	162,921.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,563.09	0.00	228,563.09	0.00	0.00
Support Serv - Business	196,635.56	36,155.05	0.00	160,480.51	160,480.51
Operations and Maintenance	423,263.57	329.50	21,385.70	401,548.37	0.00
Pupil Transportation	399,868.45	0.00	399,868.45	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	3,817.34	0.00	0.00	3,817.34	3,817.34
Support Serv - Technology	117,007.36	0.00	21,450.00	95,557.36	95,557.36
Support Serv - Pupil Accounting	44,336.33	0.00	44,336.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	74,857.36	593.00	74,264.36	0.00	0.00
Community Services	471,359.13	0.00	471,359.13	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	339,585.41	155,356.16	184,229.25	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 **	186,150.00	186,150.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,323,552.58	379,073.64	5,283,075.36	661,403.58	259,855.21

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
49070 Moran Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,263,258.69	0.00	1,263,258.69	0.00	0.00
Support Serv - Pupil	57,961.57	0.00	57,961.57	0.00	0.00
Support Serv - Instructional	1,498.50	0.00	1,498.50	0.00	0.00
Support Serv - Board of Ed	12,579.55	0.00	12,579.55	0.00	0.00
Support Serv - Executive Adm	192,952.77	0.00	192,952.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	68,693.52	0.00	68,693.52	0.00	0.00
Support Serv - Business	79,436.63	727.00	0.00	78,709.63	78,709.63
Operations and Maintenance	196,142.89	0.00	0.00	196,142.89	0.00
Pupil Transportation	177,887.17	0.00	177,887.17	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	57,067.12	0.00	12,563.00	44,504.12	44,504.12
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	38,638.85	0.00	38,638.85	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	18,358.73	18,358.73	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	90,996.69	43,159.02	47,837.67	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
	2,255,472.68	62,244.75	1,873,871.29	319,356.64	123,213.75

Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 49110 Mackinac Island Public Schools
 Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,456,311.20	0.00	1,456,311.20	0.00	0.00
Support Serv - Pupil	121,574.15	0.00	121,574.15	0.00	0.00
Support Serv - Instructional	92,339.85	0.00	92,339.85	0.00	0.00
Support Serv - Board of Ed	20,323.51	0.00	20,323.51	0.00	0.00
Support Serv - Executive Adm	340,904.66	499.00	340,405.66	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	63,137.73	8,627.38	0.00	54,510.35	54,510.35
Operations and Maintenance	231,370.09	1,984.55	12,432.95	216,952.59	0.00
Pupil Transportation	102,473.50	76,000.00	26,473.50	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	81,056.59	818.79	11,388.00	68,849.80	68,849.80
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	173,915.94	0.00	173,915.94	0.00	0.00
Community Services	3,618.38	0.00	3,618.38	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	99,667.73	52,311.08	47,356.65	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
	2,786,693.33	140,240.80	2,306,139.79	340,312.74	123,360.15

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 49901 Three Lakes Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	982,244.87	0.00	982,244.87	0.00	0.00
Support Serv - Pupil	39,400.49	0.00	39,400.49	0.00	0.00
Support Serv - Instructional	4,094.14	0.00	4,094.14	0.00	0.00
Support Serv - Board of Ed	11,359.25	0.00	11,359.25	0.00	0.00
Support Serv - Executive Adm	119,636.48	0.00	119,636.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	51,307.15	0.00	51,307.15	0.00	0.00
Support Serv - Business	74,259.81	0.00	0.00	74,259.81	74,259.81
Operations and Maintenance	107,501.74	0.00	8,057.87	99,443.87	0.00
Pupil Transportation	196,453.37	76,900.00	119,553.37	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	6,307.87	0.00	955.72	5,352.15	5,352.15
Support Serv - Technology	55,082.45	0.00	0.00	55,082.45	55,082.45
Support Serv - Pupil Accounting	2,395.40	0.00	2,395.40	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	50,823.44	0.00	50,823.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,678.70	23,678.70	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	136,601.05	57,242.93	79,358.12	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,861,146.21	157,821.63	1,469,186.30	234,138.28	134,694.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50000 Macomb ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	338,596.16	0.00	338,596.16	0.00	0.00
Support Serv - Pupil	675,796.10	0.00	675,796.10	0.00	0.00
Support Serv - Instructional	12,642,478.91	0.00	12,642,478.91	0.00	0.00
Support Serv - Board of Ed	278,478.64	0.00	278,478.64	0.00	0.00
Support Serv - Executive Adm	1,013,882.33	0.00	1,013,882.33	0.00	0.00
Support Serv - Grant Writer	143,065.59	0.00	143,065.59	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,039,674.56	42,127.57	30,000.00	2,967,546.99	2,967,546.99
Operations and Maintenance	3,357,730.42	18,114.00	0.00	3,339,616.42	0.00
Pupil Transportation	7,784.74	0.00	7,784.74	0.00	0.00
Support Serv - Planning & Research	11,625.00	0.00	11,625.00	0.00	0.00
Support Serv - Communication	547,021.47	0.00	547,021.47	0.00	0.00
Support Serv - Staff & Personnel	1,444,930.49	0.00	25,177.68	1,419,752.81	1,419,752.81
Support Serv - Technology	5,329,535.67	81,525.63	1,045,429.92	4,202,580.12	4,202,580.12
Support Serv - Pupil Accounting	12,868.61	0.00	12,868.61	0.00	0.00
Support Serv - Central - Other	231,230.56	0.00	231,230.56	0.00	0.00
Support Serv - Other	8,006.35	0.00	8,006.35	0.00	0.00
Community Services	2,512,163.55	0.00	2,512,163.55	0.00	0.00
Payments to Government Agencies	106,567,327.69	106,567,327.69	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	54,663,377.19	58,674.05	54,604,703.14	0.00	0.00
Support Serv - Pupil	38,103,166.23	32,572.85	38,070,593.38	0.00	0.00
Support Serv - Instructional	11,032,108.37	6,307.00	11,025,801.37	0.00	0.00
Support Serv - Board of Ed	177,518.45	0.00	177,518.45	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	6,015,973.51	0.00	6,015,973.51	0.00	0.00
Support Serv - Business	502,186.42	53,436.61	0.00	448,749.81	448,749.81
Operations and Maintenance	7,397,158.79	0.00	34,516.57	7,362,642.22	0.00
Pupil Transportation	26,885,304.06	4,398,766.29	22,486,537.77	0.00	0.00
Support Serv - Planning & Research	218,026.00	0.00	218,026.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,228.86	0.00	3,636.86	13,592.00	13,592.00
Support Serv - Technology	72,240.60	0.00	0.00	72,240.60	72,240.60
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	1,061,999.38	686,134.89	375,864.49	0.00	0.00
Community Services	757,464.29	0.00	757,464.29	0.00	0.00
Payments to Government Agencies	61,441,418.00	61,441,418.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,672,838.13	2,672,838.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,824,903.37	8,824,903.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	2,340,653.11	0.00	2,340,653.11	0.00	0.00
Internal Service Funds					
All Costs	27,155,923.01	27,155,923.01	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	387,501,684.61	212,040,069.09	155,634,894.55	19,826,720.97	9,124,462.33

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50010 Center Line Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,221,448.31	15,430.91	24,206,017.40	0.00	0.00
Support Serv - Pupil	3,938,249.02	0.00	3,938,249.02	0.00	0.00
Support Serv - Instructional	3,608,042.50	2,765.08	3,605,277.42	0.00	0.00
Support Serv - Board of Ed	166,298.36	4,714.20	161,584.16	0.00	0.00
Support Serv - Executive Adm	485,706.68	1,983.85	483,722.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,277,414.07	502.63	2,276,911.44	0.00	0.00
Support Serv - Business	637,086.02	9,165.43	0.00	627,920.59	627,920.59
Operations and Maintenance	4,243,946.26	213,198.63	105,467.90	3,925,279.73	0.00
Pupil Transportation	1,042,750.57	0.00	1,042,750.57	0.00	0.00
Support Serv - Planning & Research	208.19	0.00	208.19	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	518,533.21	3,587.81	14,702.10	500,243.30	500,243.30
Support Serv - Technology	526,261.38	0.00	0.00	526,261.38	526,261.38
Support Serv - Pupil Accounting	205,507.58	0.00	205,507.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	559,235.49	0.00	559,235.49	0.00	0.00
Community Services	346,212.45	684.75	345,527.70	0.00	0.00
Payments to Government Agencies	339,182.69	339,182.69	0.00	0.00	0.00
Facilities Acquisition	3,437,132.18	3,437,132.18	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	2,404,499.22	1,093,984.65	1,310,514.57	0.00	0.00
Community Services	140,485.93	0.00	140,485.93	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 **	4,634,702.10	4,634,702.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,450,439.10	11,450,439.10	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
	65,183,341.31	21,207,474.01	38,396,162.30	5,579,705.00	1,654,425.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50020 Eastpointe Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,567,455.44	6,362.01	18,561,093.43	0.00	0.00
Support Serv - Pupil	4,120,892.20	0.00	4,120,892.20	0.00	0.00
Support Serv - Instructional	5,393,308.35	484,035.79	4,909,272.56	0.00	0.00
Support Serv - Board of Ed	232,230.06	0.00	232,230.06	0.00	0.00
Support Serv - Executive Adm	634,188.95	0.00	634,188.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,271,606.92	0.00	2,271,606.92	0.00	0.00
Support Serv - Business	496,600.59	20,521.67	13,592.61	462,486.31	462,486.31
Operations and Maintenance	4,919,068.85	76,125.29	943,887.52	3,899,056.04	0.00
Pupil Transportation	1,450,051.50	32,822.00	1,417,229.50	0.00	0.00
Support Serv - Planning & Research	61,212.11	0.00	61,212.11	0.00	0.00
Support Serv - Communication	138,847.58	0.00	138,847.58	0.00	0.00
Support Serv - Staff & Personnel	530,690.37	0.00	153,561.67	377,128.70	377,128.70
Support Serv - Technology	1,482,814.61	776,479.18	60,331.05	646,004.38	646,004.38
Support Serv - Pupil Accounting	121,944.93	0.00	121,944.93	0.00	0.00
Support Serv - Central - Other	823.50	0.00	823.50	0.00	0.00
Support Serv - Other	484,586.37	10,342.58	474,243.79	0.00	0.00
Community Services	235,093.45	0.00	235,093.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,049,611.21	2,049,611.21	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	240.91	0.00	59.19	181.72	181.72
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,400.00	0.00	2,400.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,047.11	0.00	1,047.11	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,910,332.11	962,692.75	947,639.36	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 **	1,864,430.06	1,864,430.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,048,539.75	8,048,539.75	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
	55,018,016.93	14,331,962.29	35,301,197.49	5,384,857.15	1,485,801.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50030 Roseville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,020,759.46	106,459.88	35,914,299.58	0.00	0.00
Support Serv - Pupil	5,289,470.11	0.00	5,289,470.11	0.00	0.00
Support Serv - Instructional	3,201,860.71	0.00	3,201,860.71	0.00	0.00
Support Serv - Board of Ed	231,906.09	0.00	231,906.09	0.00	0.00
Support Serv - Executive Adm	558,523.02	0.00	558,523.02	0.00	0.00
Support Serv - Grant Writer	357.00	0.00	357.00	0.00	0.00
Support Serv - School Adm	4,570,304.99	0.00	4,570,304.99	0.00	0.00
Support Serv - Business	1,159,027.36	27,131.25	477.87	1,131,418.24	1,131,418.24
Operations and Maintenance	7,421,814.08	0.00	841,374.56	6,580,439.52	0.00
Pupil Transportation	2,359,594.27	0.00	2,359,594.27	0.00	0.00
Support Serv - Planning & Research	18,698.44	0.00	18,698.44	0.00	0.00
Support Serv - Communication	236,795.40	1,305.13	235,490.27	0.00	0.00
Support Serv - Staff & Personnel	2,302,074.25	0.00	1,349,352.07	952,722.18	952,722.18
Support Serv - Technology	960,400.03	0.00	36,215.11	924,184.92	924,184.92
Support Serv - Pupil Accounting	135,269.06	0.00	135,269.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	387,363.88	0.00	387,363.88	0.00	0.00
Community Services	39,155.62	0.00	39,155.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	70,423.39	65,048.39	5,375.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	299,721.39	0.00	299,721.39	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	106,900.69	0.00	0.00	106,900.69	106,900.69
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,850,238.32	2,079,012.53	1,771,225.79	0.00	0.00
Community Services	397,470.72	0.00	397,470.72	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 **	11,938,976.70	11,938,976.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,866,176.33	6,866,176.33	0.00	0.00	0.00
Trust Funds					
All Costs *	112,391.82	0.00	112,391.82	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	88,535,673.13	21,084,110.21	57,755,897.37	9,695,665.55	3,115,226.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50040 Anchor Bay School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,580,488.38	383,735.92	46,196,752.46	0.00	0.00
Support Serv - Pupil	4,818,626.80	0.00	4,818,626.80	0.00	0.00
Support Serv - Instructional	3,297,570.35	9,126.73	3,288,443.62	0.00	0.00
Support Serv - Board of Ed	313,525.21	0.00	313,525.21	0.00	0.00
Support Serv - Executive Adm	754,184.49	0.00	754,184.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,283,512.04	0.00	5,283,512.04	0.00	0.00
Support Serv - Business	933,335.26	136,022.29	1,575.95	795,737.02	795,737.02
Operations and Maintenance	8,702,025.33	140,680.04	421,689.83	8,139,655.46	0.00
Pupil Transportation	3,692,589.81	92,819.53	3,599,770.28	0.00	0.00
Support Serv - Planning & Research	10,090.00	0.00	10,090.00	0.00	0.00
Support Serv - Communication	14,096.61	0.00	14,096.61	0.00	0.00
Support Serv - Staff & Personnel	529,240.16	1,750.00	8,200.06	519,290.10	519,290.10
Support Serv - Technology	34,830.78	0.00	7,586.95	27,243.83	27,243.83
Support Serv - Pupil Accounting	142,915.76	0.00	142,915.76	0.00	0.00
Support Serv - Central - Other	90,896.64	0.00	90,896.64	0.00	0.00
Support Serv - Other	1,261,258.10	64,442.21	1,196,815.89	0.00	0.00
Community Services	849,106.43	21,021.46	828,084.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	565,243.30	565,243.30	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,168,430.28	2,142,051.82	4,026,378.46	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 **	16,214,967.81	16,214,967.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,003,494.85	13,003,494.85	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
	113,260,428.39	32,775,355.96	71,003,146.02	9,481,926.41	1,342,270.95

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50050 Armada Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,095,915.18	78,346.82	14,017,568.36	0.00	0.00
Support Serv - Pupil	1,621,611.26	0.00	1,621,611.26	0.00	0.00
Support Serv - Instructional	1,192,252.73	167,467.00	1,024,785.73	0.00	0.00
Support Serv - Board of Ed	78,456.25	0.00	78,456.25	0.00	0.00
Support Serv - Executive Adm	521,110.49	0.00	521,110.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,724,621.14	0.00	1,724,621.14	0.00	0.00
Support Serv - Business	878,296.21	20,749.49	0.00	857,546.72	857,546.72
Operations and Maintenance	2,464,852.19	38,509.16	150,467.88	2,275,875.15	0.00
Pupil Transportation	1,122,292.79	163,304.99	958,987.80	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	242,378.50	0.00	0.00	242,378.50	242,378.50
Support Serv - Pupil Accounting	83,257.76	0.00	83,257.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	564,718.52	0.00	564,718.52	0.00	0.00
Community Services	144,797.85	396.00	144,401.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,349.57	18,349.57	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	39,728.99	0.00	39,728.99	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,511,646.29	646,800.15	1,864,846.14	0.00	0.00
Community Services	67,416.01	11,573.50	55,842.51	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 **	4,413,418.05	4,413,418.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,770,472.95	4,770,472.95	0.00	0.00	0.00
Trust Funds					
All Costs *	8,000.00	0.00	8,000.00	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
	36,563,592.73	10,329,387.68	22,858,404.68	3,375,800.37	1,099,925.22

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50070 Clintondale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,957,427.57	64,033.74	16,893,393.83	0.00	0.00
Support Serv - Pupil	2,839,896.14	0.00	2,839,896.14	0.00	0.00
Support Serv - Instructional	1,490,460.75	0.00	1,490,460.75	0.00	0.00
Support Serv - Board of Ed	112,206.02	0.00	112,206.02	0.00	0.00
Support Serv - Executive Adm	435,612.27	0.00	435,612.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,625,645.22	0.00	1,625,645.22	0.00	0.00
Support Serv - Business	1,245,770.14	285,059.63	142.12	960,568.39	960,568.39
Operations and Maintenance	3,415,414.56	61,252.14	430,217.47	2,923,944.95	0.00
Pupil Transportation	787,541.93	0.00	787,541.93	0.00	0.00
Support Serv - Planning & Research	192,841.76	0.00	192,841.76	0.00	0.00
Support Serv - Communication	43,042.35	0.00	43,042.35	0.00	0.00
Support Serv - Staff & Personnel	155,924.44	0.00	0.00	155,924.44	155,924.44
Support Serv - Technology	552,331.76	0.00	650.00	551,681.76	551,681.76
Support Serv - Pupil Accounting	10,305.87	0.00	10,305.87	0.00	0.00
Support Serv - Central - Other	44,913.10	0.00	44,913.10	0.00	0.00
Support Serv - Other	584,105.07	0.00	584,105.07	0.00	0.00
Community Services	87,859.88	0.00	87,859.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	487,116.00	487,116.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,378,395.41	29,669.35	1,348,726.06	0.00	0.00
Community Services	648,597.80	18,528.85	630,068.95	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 **	4,420,212.56	4,420,212.56	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
	37,520,620.60	5,365,872.27	27,562,628.79	4,592,119.54	1,668,174.59

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50080 Chippewa Valley Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	126,636,876.74	256,478.01	126,380,398.73	0.00	0.00
Support Serv - Pupil	20,642,073.63	0.00	20,642,073.63	0.00	0.00
Support Serv - Instructional	8,297,704.84	175,556.34	8,122,148.50	0.00	0.00
Support Serv - Board of Ed	466,670.01	0.00	466,670.01	0.00	0.00
Support Serv - Executive Adm	697,947.53	0.00	697,947.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,296,801.68	0.00	12,296,801.68	0.00	0.00
Support Serv - Business	2,613,909.68	120,191.20	29,477.78	2,464,240.70	2,464,240.70
Operations and Maintenance	17,338,041.49	1,317,966.37	260,032.27	15,760,042.85	0.00
Pupil Transportation	6,351,718.82	3,705.88	6,348,012.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	903,545.42	0.00	903,545.42	0.00	0.00
Support Serv - Staff & Personnel	1,433,951.15	7,074.00	40,056.57	1,386,820.58	1,386,820.58
Support Serv - Technology	2,447,025.90	157,433.52	0.00	2,289,592.38	2,289,592.38
Support Serv - Pupil Accounting	442,637.53	0.00	442,637.53	0.00	0.00
Support Serv - Central - Other	2,446.60	0.00	2,446.60	0.00	0.00
Support Serv - Other	2,731,755.38	2,931.86	2,728,823.52	0.00	0.00
Community Services	856,915.16	0.00	856,915.16	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	1,535,674.07	130,909.90	1,404,764.17	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	27,586.51	5,266.55	22,319.96	0.00	0.00
Support Serv - Business	198,988.56	0.00	0.00	198,988.56	198,988.56
Operations and Maintenance	411,213.14	0.00	0.00	411,213.14	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,560,610.83	4,202,483.70	9,358,127.13	0.00	0.00
Community Services	1,174,565.52	0.00	1,174,565.52	0.00	0.00
Payments to Government Agencies	3,321,601.00	3,321,601.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	60,308,545.04	60,308,545.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,213,056.65	13,213,056.65	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
	297,926,862.88	83,238,200.02	192,177,764.65	22,510,898.21	6,339,642.22

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50090 Fitzgerald Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,965,072.61	0.00	22,965,072.61	0.00	0.00
Support Serv - Pupil	2,941,838.98	0.00	2,941,838.98	0.00	0.00
Support Serv - Instructional	5,097,331.19	0.00	5,097,331.19	0.00	0.00
Support Serv - Board of Ed	172,201.03	0.00	172,201.03	0.00	0.00
Support Serv - Executive Adm	400,847.24	0.00	400,847.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,051,022.78	0.00	2,051,022.78	0.00	0.00
Support Serv - Business	486,031.73	66,743.93	0.00	419,287.80	419,287.80
Operations and Maintenance	4,883,035.78	155,581.88	943,591.20	3,783,862.70	0.00
Pupil Transportation	1,038,278.46	0.00	1,038,278.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	225,827.43	0.00	225,827.43	0.00	0.00
Support Serv - Staff & Personnel	594,387.50	0.00	39,215.58	555,171.92	555,171.92
Support Serv - Technology	618,215.18	0.00	320,239.53	297,975.65	297,975.65
Support Serv - Pupil Accounting	123,860.03	0.00	123,860.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	584,284.65	0.00	584,284.65	0.00	0.00
Community Services	460,730.86	0.00	460,730.86	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	176,813.57	0.00	174,226.55	2,587.02	0.00
Pupil Transportation	85.22	0.00	85.22	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,835,857.49	972,151.10	863,706.39	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 **	2,046,762.00	2,046,762.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,771,765.86	8,771,765.86	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
	55,474,249.59	12,013,004.77	38,402,359.73	5,058,885.09	1,272,435.37

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 50100 Fraser Public Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,266,640.13	302,739.15	37,963,900.98	0.00	0.00
Support Serv - Pupil	6,620,379.81	0.00	6,620,379.81	0.00	0.00
Support Serv - Instructional	4,551,563.18	16,805.72	4,534,757.46	0.00	0.00
Support Serv - Board of Ed	164,498.74	0.00	164,498.74	0.00	0.00
Support Serv - Executive Adm	417,212.00	0.00	417,212.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,638,011.94	0.00	3,638,011.94	0.00	0.00
Support Serv - Business	780,989.32	12,130.15	0.00	768,859.17	768,859.17
Operations and Maintenance	7,904,966.87	639,193.49	86,098.22	7,179,675.16	0.00
Pupil Transportation	1,871,229.05	0.00	1,871,229.05	0.00	0.00
Support Serv - Planning & Research	1,896.42	0.00	1,896.42	0.00	0.00
Support Serv - Communication	163,385.67	0.00	163,385.67	0.00	0.00
Support Serv - Staff & Personnel	662,557.35	4,636.67	3,350.00	654,570.68	654,570.68
Support Serv - Technology	799,185.89	0.00	0.00	799,185.89	799,185.89
Support Serv - Pupil Accounting	234,887.97	0.00	234,887.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,010,940.77	9,159.01	1,001,781.76	0.00	0.00
Community Services	1,488,624.92	43,391.53	1,445,233.39	0.00	0.00
Payments to Government Agencies	12,000.00	12,000.00	0.00	0.00	0.00
Facilities Acquisition	178,632.42	178,632.42	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,742.14	0.00	12,742.14	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,724,478.05	2,351,343.98	3,373,134.07	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 **	9,831,353.16	9,831,353.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,302,552.11	2,302,552.11	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
	86,638,727.91	15,703,937.39	61,532,499.62	9,402,290.90	2,222,615.74

**Michigan Department of Education
 Costs for the Development of 2025-2026 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	25,413,739.72	97,869.69	25,315,870.03	0.00	0.00
Support Serv - Pupil	5,771,025.71	0.00	5,771,025.71	0.00	0.00
Support Serv - Instructional	1,158,442.22	0.00	1,158,442.22	0.00	0.00
Support Serv - Board of Ed	128,018.64	0.00	128,018.64	0.00	0.00
Support Serv - Executive Adm	989,080.92	3,190.13	985,890.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,954,598.49	0.00	2,954,598.49	0.00	0.00
Support Serv - Business	824,072.67	79,987.54	0.00	744,085.13	744,085.13
Operations and Maintenance	5,264,127.10	46,828.50	394,812.51	4,822,486.09	0.00
Pupil Transportation	1,111,342.45	0.00	1,111,342.45	0.00	0.00
Support Serv - Planning & Research	800.00	0.00	800.00	0.00	0.00
Support Serv - Communication	181,980.88	0.00	181,980.88	0.00	0.00
Support Serv - Staff & Personnel	631,172.79	222.00	7,942.53	623,008.26	623,008.26
Support Serv - Technology	1,033,623.98	223,178.43	0.00	810,445.55	810,445.55
Support Serv - Pupil Accounting	137,310.43	0.00	137,310.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	824,196.45	16,501.17	807,695.28	0.00	0.00
Community Services	414,970.65	2,476.42	412,494.23	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	1,811,251.11	4,972.70	1,806,278.41	0.00	0.00
Support Serv - Pupil	88,215.38	0.00	88,215.38	0.00	0.00
Support Serv - Instructional	525,346.89	0.00	525,346.89	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	127,508.24	0.00	127,508.24	0.00	0.00
Support Serv - Business	71,135.93	0.00	23,433.46	47,702.47	47,702.47
Operations and Maintenance	30,924.77	0.00	1,739.00	29,185.77	0.00
Pupil Transportation	6,720.00	0.00	6,720.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,098.00	0.00	3,098.00	0.00	0.00
Support Serv - Staff & Personnel	1,368.00	0.00	1,368.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	43,501.00	0.00	43,501.00	0.00	0.00
Support Serv - Central - Other	41,382.20	0.00	41,382.20	0.00	0.00
Support Serv - Other	2,815,341.29	228,040.63	2,587,300.66	0.00	0.00
Community Services	1,047,793.37	3,773.99	1,044,019.38	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 **	4,930,661.76	4,930,661.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,503,111.32	17,503,111.32	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	87,586.42	87,586.42	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	75,973,448.78	23,228,400.70	45,668,134.81	7,076,913.27	2,225,241.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50130 Lakeview Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,777,791.85	82,237.59	36,695,554.26	0.00	0.00
Support Serv - Pupil	5,752,028.47	0.00	5,752,028.47	0.00	0.00
Support Serv - Instructional	2,913,582.12	120.00	2,913,462.12	0.00	0.00
Support Serv - Board of Ed	231,254.06	0.00	231,254.06	0.00	0.00
Support Serv - Executive Adm	730,405.76	1,600.00	728,805.76	0.00	0.00
Support Serv - Grant Writer	45,400.03	0.00	45,400.03	0.00	0.00
Support Serv - School Adm	3,549,926.57	650.95	3,549,275.62	0.00	0.00
Support Serv - Business	834,847.38	42,742.36	0.00	792,105.02	792,105.02
Operations and Maintenance	4,695,566.05	56,265.59	200,287.05	4,439,013.41	0.00
Pupil Transportation	625,372.34	0.00	625,372.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,080.00	0.00	10,080.00	0.00	0.00
Support Serv - Staff & Personnel	497,504.81	0.00	10,264.81	487,240.00	487,240.00
Support Serv - Technology	230,755.10	0.00	0.00	230,755.10	230,755.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,976.06	0.00	7,976.06	0.00	0.00
Support Serv - Other	1,180,183.40	0.00	1,180,183.40	0.00	0.00
Community Services	1,505,601.85	145.63	1,505,456.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,974.00	7,974.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,206,125.00	1,217,623.21	1,988,501.79	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 **	4,860,558.75	4,860,558.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,637,768.22	15,637,768.22	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	5,331,444.10	5,331,444.10	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	88,632,145.92	27,239,130.40	55,443,901.99	5,949,113.53	1,510,100.12

Michigan Department of Education
Costs for the Development of 2025-2026 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	85,577,608.45	505,226.41	85,072,382.04	0.00	0.00
Support Serv - Pupil	12,525,274.63	0.00	12,525,274.63	0.00	0.00
Support Serv - Instructional	4,978,120.30	7,215.94	4,970,904.36	0.00	0.00
Support Serv - Board of Ed	262,763.61	0.00	262,763.61	0.00	0.00
Support Serv - Executive Adm	913,686.53	0.00	913,686.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,492,060.24	91,000.12	9,401,060.12	0.00	0.00
Support Serv - Business	1,638,107.89	0.00	66,262.50	1,571,845.39	1,571,845.39
Operations and Maintenance	13,777,318.23	1,142,929.21	753,304.00	11,881,085.02	0.00
Pupil Transportation	7,056,253.65	626,291.27	6,429,962.38	0.00	0.00
Support Serv - Planning & Research	4,422.26	0.00	4,422.26	0.00	0.00
Support Serv - Communication	143,930.51	0.00	143,930.51	0.00	0.00
Support Serv - Staff & Personnel	1,259,082.91	0.00	810.00	1,258,272.91	1,258,272.91
Support Serv - Technology	2,969,163.81	893,539.66	0.00	2,075,624.15	2,075,624.15
Support Serv - Pupil Accounting	559,249.24	0.00	559,249.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,080,651.51	504,492.52	2,576,158.99	0.00	0.00
Community Services	1,965,194.18	299.00	1,964,895.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,973.86	0.00	4,973.86	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	81,658.64	0.00	79,208.87	2,449.77	2,449.77
Operations and Maintenance	48,302.66	0.00	46,853.58	1,449.08	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,564,404.47	3,088,392.28	5,476,012.19	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 **	23,475,664.84	23,475,664.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,345,883.19	4,345,883.19	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
	182,723,775.61	34,680,934.44	131,252,114.85	16,790,726.32	4,908,192.22

Michigan Department of Education
Costs for the Development of 2025-2026 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	7,036,312.44	0.00	7,036,312.44	0.00	0.00
Support Serv - Pupil	1,262,970.99	0.00	1,262,970.99	0.00	0.00
Support Serv - Instructional	987,024.67	0.00	987,024.67	0.00	0.00
Support Serv - Board of Ed	124,354.57	0.00	124,354.57	0.00	0.00
Support Serv - Executive Adm	331,147.00	0.00	331,147.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	628,512.15	0.00	628,512.15	0.00	0.00
Support Serv - Business	499,384.36	13,691.80	0.00	485,692.56	485,692.56
Operations and Maintenance	2,238,669.97	0.00	448,844.90	1,789,825.07	0.00
Pupil Transportation	880,000.75	0.00	880,000.75	0.00	0.00
Support Serv - Planning & Research	150.00	0.00	150.00	0.00	0.00
Support Serv - Communication	40,281.93	0.00	40,281.93	0.00	0.00
Support Serv - Staff & Personnel	114,477.30	257.00	96,659.69	17,560.61	17,560.61
Support Serv - Technology	443,184.35	0.00	0.00	443,184.35	443,184.35
Support Serv - Pupil Accounting	119,868.78	0.00	119,868.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	113,191.87	0.00	113,191.87	0.00	0.00
Community Services	268,669.88	67.90	268,601.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	124,400.27	124,400.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	1,360.45	0.00	1,360.45	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	486.97	0.00	0.00	486.97	486.97
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	922,220.15	387,773.49	534,446.66	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 **	6,876,961.32	6,876,961.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	169,345.00	169,345.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,182,975.17	7,572,496.78	12,873,728.83	2,736,749.56	946,924.49

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50170 New Haven Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,996,136.26	193,661.20	10,802,475.06	0.00	0.00
Support Serv - Pupil	1,410,352.17	0.00	1,410,352.17	0.00	0.00
Support Serv - Instructional	779,048.30	0.00	779,048.30	0.00	0.00
Support Serv - Board of Ed	173,605.64	0.00	173,605.64	0.00	0.00
Support Serv - Executive Adm	443,863.65	0.00	443,863.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,279,854.67	0.00	1,279,854.67	0.00	0.00
Support Serv - Business	388,136.27	0.00	0.00	388,136.27	388,136.27
Operations and Maintenance	3,180,757.01	464,382.60	282,331.91	2,434,042.50	0.00
Pupil Transportation	1,180,390.05	0.00	1,180,390.05	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	72,291.15	0.00	5,753.49	66,537.66	66,537.66
Support Serv - Technology	401,319.70	0.00	18,920.80	382,398.90	382,398.90
Support Serv - Pupil Accounting	58,687.13	0.00	58,687.13	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,203.86	9,900.66	408,303.20	0.00	0.00
Community Services	6,369.09	0.00	6,369.09	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	34,193.56	0.00	34,193.56	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,098,748.42	107,955.47	990,792.95	0.00	0.00
Community Services	304,974.79	0.00	304,974.79	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 **	11,003,664.98	11,003,664.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	592,305.49	592,305.49	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
	33,822,902.19	12,371,870.40	18,179,916.46	3,271,115.33	837,072.83

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50180 Richmond Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,436,411.24	263,191.21	12,173,220.03	0.00	0.00
Support Serv - Pupil	1,400,640.76	0.00	1,400,640.76	0.00	0.00
Support Serv - Instructional	1,327,245.82	927.33	1,326,318.49	0.00	0.00
Support Serv - Board of Ed	110,388.88	0.00	110,388.88	0.00	0.00
Support Serv - Executive Adm	382,724.84	1,897.33	380,827.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,360,570.05	389.97	1,360,180.08	0.00	0.00
Support Serv - Business	649,943.73	22,696.60	0.00	627,247.13	627,247.13
Operations and Maintenance	2,241,000.77	33,959.50	104,297.77	2,102,743.50	0.00
Pupil Transportation	965,116.07	387.50	964,728.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,223.55	0.00	28,223.55	0.00	0.00
Support Serv - Staff & Personnel	287,217.93	797.33	10,410.55	276,010.05	276,010.05
Support Serv - Technology	45,029.74	0.00	0.00	45,029.74	45,029.74
Support Serv - Pupil Accounting	141,214.76	598.00	140,616.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	487,854.99	0.00	487,854.99	0.00	0.00
Community Services	153,142.69	4,975.00	148,167.69	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	6,961.40	0.00	6,961.40	0.00	0.00
Operations and Maintenance	38,884.09	38,656.00	228.09	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,835.73	0.00	9,835.73	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,222,794.22	563,740.24	659,053.98	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 **	4,373,046.36	4,373,046.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,985,667.12	1,985,667.12	0.00	0.00	0.00
Trust Funds					
All Costs *	5,060.00	0.00	5,060.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,658,974.74	7,290,929.49	19,317,014.83	3,051,030.42	948,286.92

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50190 Romeo Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,705,338.17	554,790.84	44,150,547.33	0.00	0.00
Support Serv - Pupil	4,787,232.02	3,381.91	4,783,850.11	0.00	0.00
Support Serv - Instructional	3,840,016.13	8,174.75	3,831,841.38	0.00	0.00
Support Serv - Board of Ed	140,297.34	0.00	140,297.34	0.00	0.00
Support Serv - Executive Adm	515,655.90	0.00	515,655.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,190,534.99	0.00	4,190,534.99	0.00	0.00
Support Serv - Business	1,108,712.42	35,582.29	1,018.23	1,072,111.90	1,072,111.90
Operations and Maintenance	6,883,526.58	585,968.72	24,897.82	6,272,660.04	0.00
Pupil Transportation	3,429,376.25	56,991.30	3,372,384.95	0.00	0.00
Support Serv - Planning & Research	26,808.00	0.00	26,808.00	0.00	0.00
Support Serv - Communication	147,898.77	0.00	147,898.77	0.00	0.00
Support Serv - Staff & Personnel	596,912.68	0.00	4,150.55	592,762.13	592,762.13
Support Serv - Technology	297,556.50	0.00	0.00	297,556.50	297,556.50
Support Serv - Pupil Accounting	200,605.00	0.00	200,605.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	944,505.00	0.00	944,505.00	0.00	0.00
Community Services	32,833.86	0.00	32,833.86	0.00	0.00
Payments to Government Agencies	7,000.00	7,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,184.70	0.00	12,184.70	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,603,671.47	1,707,388.95	3,896,282.52	0.00	0.00
Community Services	1,642,030.97	0.00	1,642,030.97	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 **	9,407,268.82	9,407,268.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,594,399.03	26,594,399.03	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
	115,114,364.60	38,960,946.61	67,918,327.42	8,235,090.57	1,962,430.53

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50200 South Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,942,810.26	67,824.99	12,874,985.27	0.00	0.00
Support Serv - Pupil	3,395,039.49	0.00	3,395,039.49	0.00	0.00
Support Serv - Instructional	1,898,091.47	0.00	1,898,091.47	0.00	0.00
Support Serv - Board of Ed	184,999.22	0.00	184,999.22	0.00	0.00
Support Serv - Executive Adm	602,914.40	0.00	602,914.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,223,108.11	0.00	1,223,108.11	0.00	0.00
Support Serv - Business	580,033.26	144,798.84	0.00	435,234.42	435,234.42
Operations and Maintenance	2,566,906.32	0.00	194,449.16	2,372,457.16	0.00
Pupil Transportation	603,570.67	1,130.00	602,440.67	0.00	0.00
Support Serv - Planning & Research	6,342.92	0.00	6,342.92	0.00	0.00
Support Serv - Communication	98,135.55	0.00	98,135.55	0.00	0.00
Support Serv - Staff & Personnel	7,880.35	0.00	800.00	7,080.35	7,080.35
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	447,220.02	0.00	447,220.02	0.00	0.00
Community Services	1,039,863.44	0.00	1,039,863.44	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,138,765.82	587,027.54	551,738.28	0.00	0.00
Community Services	113,902.05	0.00	113,902.05	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 **	3,047,575.04	3,047,575.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,627,687.38	3,627,687.38	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
	33,524,845.77	7,476,043.79	23,234,030.05	2,814,771.93	442,314.77

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50210 Utica Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	248,818,248.82	3,079,811.13	245,738,437.69	0.00	0.00
Support Serv - Pupil	23,875,540.17	0.00	23,875,540.17	0.00	0.00
Support Serv - Instructional	20,347,644.74	208,667.52	20,138,977.22	0.00	0.00
Support Serv - Board of Ed	110,777.74	0.00	110,777.74	0.00	0.00
Support Serv - Executive Adm	1,131,528.12	0.00	1,131,528.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	18,244,728.48	108,769.16	18,135,959.32	0.00	0.00
Support Serv - Business	2,025,762.83	0.00	0.00	2,025,762.83	2,025,762.83
Operations and Maintenance	42,356,602.90	8,340,297.91	771,566.07	33,244,738.92	0.00
Pupil Transportation	14,288,047.86	0.00	14,288,047.86	0.00	0.00
Support Serv - Planning & Research	48,861.94	0.00	48,861.94	0.00	0.00
Support Serv - Communication	1,317,761.87	0.00	1,317,761.87	0.00	0.00
Support Serv - Staff & Personnel	2,870,354.14	17,529.00	220,418.31	2,632,406.83	2,632,406.83
Support Serv - Technology	1,177,706.60	5,445.00	55,957.29	1,116,304.31	1,116,304.31
Support Serv - Pupil Accounting	1,187,485.98	0.00	1,187,485.98	0.00	0.00
Support Serv - Central - Other	104,250.34	0.00	104,250.34	0.00	0.00
Support Serv - Other	3,656,491.41	78,555.29	3,577,936.12	0.00	0.00
Community Services	362,913.90	0.00	362,913.90	0.00	0.00
Payments to Government Agencies	47,175.00	47,175.00	0.00	0.00	0.00
Facilities Acquisition	97,757.00	97,757.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	53,331.97	0.00	53,331.97	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	2,457.00	0.00	0.00	2,457.00	2,457.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,817,732.72	8,555,147.42	9,262,585.30	0.00	0.00
Community Services	3,849,248.62	0.00	3,849,248.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,551,850.10	1,551,850.10	0.00	0.00	0.00
Debt Service Funds					
All Costs **	32,961,695.20	32,961,695.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,116,711.00	28,116,711.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	714,307.59	714,307.59	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	467,136,974.04	83,883,718.32	344,231,585.83	39,021,669.89	5,776,930.97

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50220 Van Dyke Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,425,465.04	267,985.15	23,157,479.89	0.00	0.00
Support Serv - Pupil	4,795,378.22	0.00	4,795,378.22	0.00	0.00
Support Serv - Instructional	2,931,583.02	656,849.87	2,274,733.15	0.00	0.00
Support Serv - Board of Ed	137,493.08	0.00	137,493.08	0.00	0.00
Support Serv - Executive Adm	730,038.64	0.00	730,038.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,036,303.35	0.00	2,036,303.35	0.00	0.00
Support Serv - Business	628,663.22	0.00	1,992.77	626,670.45	626,670.45
Operations and Maintenance	4,781,365.92	724,838.83	383,571.44	3,672,955.65	0.00
Pupil Transportation	1,274,900.60	0.00	1,274,900.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	87,897.55	0.00	87,897.55	0.00	0.00
Support Serv - Staff & Personnel	428,200.83	0.00	0.00	428,200.83	428,200.83
Support Serv - Technology	558,408.83	4,690.62	0.00	553,718.21	553,718.21
Support Serv - Pupil Accounting	178,118.41	0.00	178,118.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	537,185.04	11,929.44	525,255.60	0.00	0.00
Community Services	558,724.08	138,157.36	420,566.72	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	305.00	0.00	0.00	305.00	305.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,241,715.29	698,872.76	1,542,842.53	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 **	3,836,253.43	3,836,253.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	686,020.95	686,020.95	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
	49,854,020.50	7,025,598.41	37,546,571.95	5,281,850.14	1,608,894.49

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50230 Warren Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	128,860,115.45	664,175.94	128,195,939.51	0.00	0.00
Support Serv - Pupil	24,054,239.00	0.00	24,054,239.00	0.00	0.00
Support Serv - Instructional	11,186,479.21	0.00	11,186,479.21	0.00	0.00
Support Serv - Board of Ed	684,835.38	0.00	684,835.38	0.00	0.00
Support Serv - Executive Adm	814,490.22	0.00	814,490.22	0.00	0.00
Support Serv - Grant Writer	29,313.86	0.00	29,313.86	0.00	0.00
Support Serv - School Adm	12,026,560.61	0.00	12,026,560.61	0.00	0.00
Support Serv - Business	3,195,295.98	25,901.56	57,775.18	3,111,619.24	3,111,619.24
Operations and Maintenance	22,195,266.71	1,232,481.48	1,626,624.96	19,336,160.27	0.00
Pupil Transportation	8,385,211.63	0.00	8,385,211.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	105,857.06	0.00	105,857.06	0.00	0.00
Support Serv - Staff & Personnel	2,311,417.23	0.00	25,577.05	2,285,840.18	2,285,840.18
Support Serv - Technology	2,659,352.88	0.00	284,595.75	2,374,757.13	2,374,757.13
Support Serv - Pupil Accounting	46,501.00	0.00	46,501.00	0.00	0.00
Support Serv - Central - Other	376,560.34	0.00	376,560.34	0.00	0.00
Support Serv - Other	2,725,125.59	16,556.95	2,708,568.64	0.00	0.00
Community Services	378,532.39	685.00	377,847.39	0.00	0.00
Payments to Government Agencies	9,000.00	9,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	142,229.22	0.00	142,229.22	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	194,692.85	0.00	194,692.85	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,412.12	0.00	0.00	5,412.12	5,412.12
Operations and Maintenance	196,370.26	0.00	0.00	196,370.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,567,892.21	4,360,929.07	6,206,963.14	0.00	0.00
Community Services	783,692.87	0.00	783,692.87	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 **	22,527,205.68	22,527,205.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,409,988.03	25,409,988.03	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	2,560,795.25	2,560,795.25	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	282,432,433.03	56,807,718.96	198,314,554.87	27,310,159.20	7,777,628.67

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50240 Warren Woods Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,841,864.97	178,507.21	26,663,357.76	0.00	0.00
Support Serv - Pupil	4,315,680.33	0.00	4,315,680.33	0.00	0.00
Support Serv - Instructional	2,634,653.44	0.00	2,634,653.44	0.00	0.00
Support Serv - Board of Ed	127,078.99	0.00	127,078.99	0.00	0.00
Support Serv - Executive Adm	408,571.24	0.00	408,571.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,322,480.61	0.00	2,322,480.61	0.00	0.00
Support Serv - Business	616,670.71	46,157.88	0.00	570,512.83	570,512.83
Operations and Maintenance	4,846,442.55	174,394.05	48,557.13	4,623,491.37	0.00
Pupil Transportation	938,461.63	0.00	938,461.63	0.00	0.00
Support Serv - Planning & Research	59,635.65	0.00	59,635.65	0.00	0.00
Support Serv - Communication	60,815.94	0.00	60,815.94	0.00	0.00
Support Serv - Staff & Personnel	271,456.16	0.00	24,062.51	247,393.65	247,393.65
Support Serv - Technology	653,113.24	0.00	542.00	652,571.24	652,571.24
Support Serv - Pupil Accounting	185,179.69	0.00	185,179.69	0.00	0.00
Support Serv - Central - Other	41,341.25	0.00	41,341.25	0.00	0.00
Support Serv - Other	730,960.99	4,794.90	726,166.09	0.00	0.00
Community Services	76,632.62	0.00	76,632.62	0.00	0.00
Payments to Government Agencies	373,000.48	373,000.48	0.00	0.00	0.00
Facilities Acquisition	63,562.48	49,358.75	14,203.73	0.00	0.00
Special Revenue Funds					
Instructional	2,534,042.99	23,821.74	2,510,221.25	0.00	0.00
Support Serv - Pupil	1,798,856.43	0.00	1,798,856.43	0.00	0.00
Support Serv - Instructional	370,198.76	0.00	370,198.76	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	13,504.55	0.00	13,504.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,593.83	0.00	8,593.83	0.00	0.00
Support Serv - Staff & Personnel	2,718.46	0.00	0.00	2,718.46	2,718.46
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,028,805.77	1,695,897.18	1,332,908.59	0.00	0.00
Community Services	985,988.72	11,855.02	974,133.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,308.80	0.00	15,308.80	0.00	0.00
Debt Service Funds					
All Costs **	6,060,435.00	6,060,435.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,287,556.93	4,287,556.93	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
	64,673,613.21	12,905,779.14	45,671,146.52	6,096,687.55	1,473,196.18

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50901 Macomb Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	572,355.06	0.00	572,355.06	0.00	0.00
Support Serv - Pupil	115,739.50	0.00	115,739.50	0.00	0.00
Support Serv - Instructional	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Board of Ed	49,355.65	0.00	49,355.65	0.00	0.00
Support Serv - Executive Adm	84,502.17	0.00	84,502.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	188,397.53	0.00	188,397.53	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	200,273.35	0.00	8,423.00	191,850.35	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,465.80	0.00	0.00	12,465.80	12,465.80
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	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 **	87,412.50	87,412.50	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
	1,325,501.56	87,412.50	1,033,772.91	204,316.15	12,465.80

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50902 Michigan Collegiate
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,287,401.02	5,111.70	5,282,289.32	0.00	0.00
Support Serv - Pupil	197,696.52	0.00	197,696.52	0.00	0.00
Support Serv - Instructional	240,210.06	73,972.45	166,237.61	0.00	0.00
Support Serv - Board of Ed	100,740.90	0.00	100,740.90	0.00	0.00
Support Serv - Executive Adm	931,992.84	0.00	931,992.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	782,459.75	0.00	782,459.75	0.00	0.00
Support Serv - Business	35,848.37	35,180.49	0.00	667.88	667.88
Operations and Maintenance	1,158,537.24	0.00	418,927.50	739,609.74	0.00
Pupil Transportation	2,372,139.90	445,965.03	1,926,174.87	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	918.70	0.00	339.25	579.45	579.45
Support Serv - Technology	99,786.94	0.00	17,754.00	82,032.94	82,032.94
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	487,201.79	0.00	487,201.79	0.00	0.00
Community Services	256.81	0.00	256.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	166,000.00	0.00	166,000.00	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	714,581.69	455,516.58	259,065.11	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 **	1,119,975.00	1,119,975.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,695,747.53	2,135,721.25	10,737,136.27	822,890.01	83,280.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50903 Huron Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,744,096.00	3,166.00	4,740,930.00	0.00	0.00
Support Serv - Pupil	192,241.00	0.00	192,241.00	0.00	0.00
Support Serv - Instructional	115,035.00	0.00	115,035.00	0.00	0.00
Support Serv - Board of Ed	28,714.00	0.00	28,714.00	0.00	0.00
Support Serv - Executive Adm	766,885.00	0.00	766,885.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	705,020.00	0.00	705,020.00	0.00	0.00
Support Serv - Business	1,245.00	0.00	0.00	1,245.00	1,245.00
Operations and Maintenance	552,554.00	72,600.00	4,000.00	475,954.00	0.00
Pupil Transportation	78.00	0.00	78.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	73,291.00	0.00	40,672.00	32,619.00	32,619.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,008.00	0.00	25,008.00	0.00	0.00
Community Services	199,501.00	0.00	199,501.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	533,916.00	396,831.00	137,085.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	646,206.00	646,206.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,042.00	44,042.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,627,832.00	1,162,845.00	6,955,169.00	509,818.00	33,864.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,661,794.26	0.00	2,661,794.26	0.00	0.00
Support Serv - Pupil	451,227.13	0.00	451,227.13	0.00	0.00
Support Serv - Instructional	42,132.76	0.00	42,132.76	0.00	0.00
Support Serv - Board of Ed	63,883.02	0.00	63,883.02	0.00	0.00
Support Serv - Executive Adm	201,592.62	0.00	201,592.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	519,671.73	3,650.00	516,021.73	0.00	0.00
Support Serv - Business	24,103.64	6,568.64	5,225.00	12,310.00	12,310.00
Operations and Maintenance	590,204.58	0.00	108,092.70	482,111.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	2,141.00	0.00	2,141.00	0.00	0.00
Support Serv - Communication	35,032.95	0.00	35,032.95	0.00	0.00
Support Serv - Staff & Personnel	7,021.30	0.00	2,011.00	5,010.30	5,010.30
Support Serv - Technology	53,848.50	4,008.15	15,512.00	34,328.35	34,328.35
Support Serv - Pupil Accounting	93,591.40	0.00	93,591.40	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	43,243.00	0.00	43,243.00	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	204,499.28	12,927.04	191,572.24	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 **	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
	4,993,987.17	27,153.83	4,433,072.81	533,760.53	51,648.65

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50906 Merritt Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,347,483.15	0.00	4,347,483.15	0.00	0.00
Support Serv - Pupil	258,187.96	0.00	258,187.96	0.00	0.00
Support Serv - Instructional	38,918.79	0.00	38,918.79	0.00	0.00
Support Serv - Board of Ed	59,187.44	0.00	59,187.44	0.00	0.00
Support Serv - Executive Adm	842,145.57	0.00	842,145.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	703,838.74	0.00	703,838.74	0.00	0.00
Support Serv - Business	42,924.50	0.00	0.00	42,924.50	42,924.50
Operations and Maintenance	805,776.79	70,012.48	152,671.15	583,093.16	0.00
Pupil Transportation	157,819.24	0.00	157,819.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	214,488.88	0.00	214,488.88	0.00	0.00
Community Services	34,527.13	0.00	34,527.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,174.00	13,174.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,923.25	255,316.64	98,606.61	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 **	475,862.52	475,862.52	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
	8,348,257.96	814,365.64	6,907,874.66	626,017.66	42,924.50

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50908 Mt. Clemens Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,920,353.00	1,432.00	1,918,921.00	0.00	0.00
Support Serv - Pupil	130,931.00	0.00	130,931.00	0.00	0.00
Support Serv - Instructional	15,217.00	0.00	15,217.00	0.00	0.00
Support Serv - Board of Ed	19,529.00	0.00	19,529.00	0.00	0.00
Support Serv - Executive Adm	268,066.00	0.00	268,066.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	284,861.00	0.00	284,861.00	0.00	0.00
Support Serv - Business	2,175.00	0.00	0.00	2,175.00	2,175.00
Operations and Maintenance	261,325.00	0.00	4,036.00	257,289.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	24,951.00	0.00	0.00	24,951.00	24,951.00
Support Serv - Pupil Accounting	0.00	0.00	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	189,323.00	0.00	189,323.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,300.00	3,300.00	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	115,956.00	92,199.00	23,757.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	3,235,987.00	96,931.00	2,854,641.00	284,415.00	27,126.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50909 Prevail Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,869,068.00	0.00	3,869,068.00	0.00	0.00
Support Serv - Pupil	356,549.00	0.00	356,549.00	0.00	0.00
Support Serv - Instructional	851,486.00	0.00	851,486.00	0.00	0.00
Support Serv - Board of Ed	75,207.00	0.00	75,207.00	0.00	0.00
Support Serv - Executive Adm	229,721.00	0.00	229,721.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	664,385.00	0.00	664,385.00	0.00	0.00
Support Serv - Business	94,415.00	0.00	0.00	94,415.00	94,415.00
Operations and Maintenance	1,271,348.00	0.00	1.00	1,271,347.00	0.00
Pupil Transportation	5,100.00	0.00	5,100.00	0.00	0.00
Support Serv - Planning & Research	6,921.00	0.00	6,921.00	0.00	0.00
Support Serv - Communication	61,512.00	0.00	61,512.00	0.00	0.00
Support Serv - Staff & Personnel	154,661.00	0.00	0.00	154,661.00	154,661.00
Support Serv - Technology	14,622.00	0.00	0.00	14,622.00	14,622.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,715.00	0.00	27,715.00	0.00	0.00
Support Serv - Other	10,343.00	0.00	10,343.00	0.00	0.00
Community Services	57,540.00	0.00	57,540.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,750,593.00	0.00	6,215,548.00	1,535,045.00	263,698.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50911 Academy of Warren
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,042,328.00	4,591.00	5,037,737.00	0.00	0.00
Support Serv - Pupil	367,475.00	0.00	367,475.00	0.00	0.00
Support Serv - Instructional	108,364.00	0.00	108,364.00	0.00	0.00
Support Serv - Board of Ed	167,179.00	0.00	167,179.00	0.00	0.00
Support Serv - Executive Adm	971,204.00	0.00	971,204.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,098,525.00	1,915.00	1,096,610.00	0.00	0.00
Support Serv - Business	40,190.00	30,421.00	0.00	9,769.00	9,769.00
Operations and Maintenance	1,748,012.00	135,916.00	206,229.00	1,405,867.00	0.00
Pupil Transportation	3,143.00	0.00	3,143.00	0.00	0.00
Support Serv - Planning & Research	11,017.00	0.00	11,017.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	178,503.00	0.00	15,488.00	163,015.00	163,015.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,489.00	9,200.00	134,289.00	0.00	0.00
Community Services	191,531.00	0.00	191,531.00	0.00	0.00
Payments to Government Agencies	52,858.00	52,858.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,122,419.00	850,645.00	271,774.00	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 **	715,393.00	715,393.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	388,028.00	388,028.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,349,658.00	2,188,967.00	8,582,040.00	1,578,651.00	172,784.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50912 Reach Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,863,802.00	0.00	3,863,802.00	0.00	0.00
Support Serv - Pupil	604,135.00	0.00	604,135.00	0.00	0.00
Support Serv - Instructional	654,641.00	0.00	654,641.00	0.00	0.00
Support Serv - Board of Ed	65,753.00	0.00	65,753.00	0.00	0.00
Support Serv - Executive Adm	189,763.00	0.00	189,763.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	728,420.00	0.00	728,420.00	0.00	0.00
Support Serv - Business	87,804.00	0.00	0.00	87,804.00	87,804.00
Operations and Maintenance	1,520,770.00	0.00	774.00	1,519,996.00	0.00
Pupil Transportation	3,800.00	0.00	3,800.00	0.00	0.00
Support Serv - Planning & Research	5,613.00	0.00	5,613.00	0.00	0.00
Support Serv - Communication	28,109.00	0.00	28,109.00	0.00	0.00
Support Serv - Staff & Personnel	121,025.00	0.00	0.00	121,025.00	121,025.00
Support Serv - Technology	6,071.00	0.00	0.00	6,071.00	6,071.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,182.00	0.00	20,182.00	0.00	0.00
Support Serv - Other	16,929.00	0.00	16,929.00	0.00	0.00
Community Services	124,146.00	0.00	124,146.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,040,963.00	0.00	6,306,067.00	1,734,896.00	214,900.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50913 Noor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,076,030.29	7,345.21	1,068,685.08	0.00	0.00
Support Serv - Pupil	122,917.53	0.00	122,917.53	0.00	0.00
Support Serv - Instructional	233,772.50	0.00	233,772.50	0.00	0.00
Support Serv - Board of Ed	25,491.06	0.00	25,491.06	0.00	0.00
Support Serv - Executive Adm	356,374.77	0.00	356,374.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	71,464.77	0.00	71,464.77	0.00	0.00
Support Serv - Business	15,602.46	0.00	8,087.50	7,514.96	7,514.96
Operations and Maintenance	193,060.13	23,748.37	20,208.35	149,103.41	0.00
Pupil Transportation	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	109.84	0.00	109.84	0.00	0.00
Support Serv - Staff & Personnel	2,073.45	0.00	68.25	2,005.20	2,005.20
Support Serv - Technology	63,910.76	0.00	9,465.36	54,445.40	54,445.40
Support Serv - Pupil Accounting	25,928.85	0.00	25,928.85	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	3,804.47	0.00	3,804.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	63,715.98	56,050.00	7,665.98	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	253,625.31	227,153.44	26,471.87	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 **	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
	2,509,282.17	314,297.02	1,981,916.18	213,068.97	63,965.56

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50914 Macomb Montessori Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,573,655.35	8,100.92	1,565,554.43	0.00	0.00
Support Serv - Pupil	151,844.18	0.00	151,844.18	0.00	0.00
Support Serv - Instructional	243,568.29	0.00	243,568.29	0.00	0.00
Support Serv - Board of Ed	17,426.00	0.00	17,426.00	0.00	0.00
Support Serv - Executive Adm	409,619.31	0.00	409,619.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	166,680.61	0.00	166,680.61	0.00	0.00
Support Serv - Business	2,150.86	0.00	0.00	2,150.86	2,150.86
Operations and Maintenance	360,378.25	53,759.00	3,713.00	302,906.25	0.00
Pupil Transportation	2,884.76	0.00	2,884.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,937.27	0.00	19,937.27	0.00	0.00
Support Serv - Staff & Personnel	18,340.22	0.00	0.00	18,340.22	18,340.22
Support Serv - Technology	1,109.99	0.00	0.00	1,109.99	1,109.99
Support Serv - Pupil Accounting	5,427.23	0.00	5,427.23	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	9,925.00	0.00	9,925.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	716,177.56	716,177.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,866.39	235,990.85	8,875.54	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
	3,943,991.27	1,014,028.33	2,605,455.62	324,507.32	21,601.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50915 Rising Stars Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	706,002.00	0.00	706,002.00	0.00	0.00
Support Serv - Pupil	3,603.00	0.00	3,603.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	20,701.00	0.00	20,701.00	0.00	0.00
Support Serv - Executive Adm	61,799.00	0.00	61,799.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	156,023.00	0.00	156,023.00	0.00	0.00
Support Serv - Business	32,700.00	0.00	0.00	32,700.00	32,700.00
Operations and Maintenance	281,240.00	0.00	0.00	281,240.00	0.00
Pupil Transportation	166,175.00	0.00	166,175.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,477.00	0.00	0.00	1,477.00	1,477.00
Support Serv - Pupil Accounting	0.00	0.00	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	144,921.00	116,911.00	28,010.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	1,574,641.00	116,911.00	1,142,313.00	315,417.00	34,177.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50918 Center Line Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,451,349.00	0.00	5,451,349.00	0.00	0.00
Support Serv - Pupil	460,635.00	0.00	460,635.00	0.00	0.00
Support Serv - Instructional	1,376,789.00	0.00	1,376,789.00	0.00	0.00
Support Serv - Board of Ed	96,014.00	0.00	96,014.00	0.00	0.00
Support Serv - Executive Adm	272,597.00	0.00	272,597.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	882,119.00	0.00	882,119.00	0.00	0.00
Support Serv - Business	118,229.00	0.00	0.00	118,229.00	118,229.00
Operations and Maintenance	1,757,708.00	0.00	447.00	1,757,261.00	0.00
Pupil Transportation	17,521.00	0.00	17,521.00	0.00	0.00
Support Serv - Planning & Research	8,449.00	0.00	8,449.00	0.00	0.00
Support Serv - Communication	75,767.00	0.00	75,767.00	0.00	0.00
Support Serv - Staff & Personnel	352,447.00	0.00	0.00	352,447.00	352,447.00
Support Serv - Technology	72,307.00	0.00	0.00	72,307.00	72,307.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	33,206.00	0.00	33,206.00	0.00	0.00
Support Serv - Other	69,998.00	0.00	69,998.00	0.00	0.00
Community Services	49,303.00	0.00	49,303.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,813,424.00	0.00	26,813,424.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	37,907,862.00	0.00	35,607,618.00	2,300,244.00	542,983.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
50920 New Dawn Academy of Warren
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,008,586.10	0.00	1,008,586.10	0.00	0.00
Support Serv - Pupil	110,778.20	0.00	110,778.20	0.00	0.00
Support Serv - Instructional	154,969.62	5,595.00	149,374.62	0.00	0.00
Support Serv - Board of Ed	6,300.00	0.00	6,300.00	0.00	0.00
Support Serv - Executive Adm	58,724.73	0.00	58,724.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	214,513.26	0.00	214,513.26	0.00	0.00
Support Serv - Business	335,485.27	0.00	15,105.00	320,380.27	320,380.27
Operations and Maintenance	370,806.30	6,525.00	0.00	364,281.30	0.00
Pupil Transportation	129,375.52	66,709.90	62,665.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,528.53	0.00	1,528.53	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	12,265.11	0.00	12,265.11	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	9,000.00	0.00	9,000.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,311.61	170,311.61	10,000.00	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
	2,592,644.25	249,141.51	1,658,841.17	684,661.57	320,380.27

Michigan Department of Education
Costs for the Development of 2025-2026 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	366,775.00	0.00	366,775.00	0.00	0.00
Support Serv - Instructional	674,935.22	0.00	674,935.22	0.00	0.00
Support Serv - Board of Ed	21,236.12	0.00	21,236.12	0.00	0.00
Support Serv - Executive Adm	246,740.00	0.00	246,740.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	213,346.41	99.24	0.00	213,247.17	213,247.17
Operations and Maintenance	22,478.80	0.00	2,846.90	19,631.90	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	2,902.47	0.00	0.00	2,902.47	2,902.47
Support Serv - Technology	185,516.80	0.00	0.00	185,516.80	185,516.80
Support Serv - Pupil Accounting	23,268.28	0.00	23,268.28	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	568,489.98	568,489.98	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,786,748.93	0.00	1,786,748.93	0.00	0.00
Support Serv - Pupil	2,772,770.65	0.00	2,772,770.65	0.00	0.00
Support Serv - Instructional	688,969.45	0.00	688,969.45	0.00	0.00
Support Serv - Board of Ed	34,818.04	0.00	34,818.04	0.00	0.00
Support Serv - Executive Adm	25,404.98	0.00	25,404.98	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	264,095.75	44.46	0.00	264,051.29	264,051.29
Operations and Maintenance	332,957.70	0.00	0.00	332,957.70	0.00
Pupil Transportation	468,874.08	0.00	468,874.08	0.00	0.00
Support Serv - Planning & Research	118,574.00	0.00	118,574.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	119,337.22	6,845.43	0.00	112,491.79	112,491.79
Support Serv - Technology	183,474.29	0.00	0.00	183,474.29	183,474.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	85,165.12	0.00	85,165.12	0.00	0.00
Support Serv - Other	39,676.27	0.00	39,676.27	0.00	0.00
Community Services	11,938.00	0.00	11,938.00	0.00	0.00
Payments to Government Agencies	854,714.32	854,714.32	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	98,264.00	98,264.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	852,932.30	852,932.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	562,282.52	0.00	562,282.52	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,626,686.70	2,381,389.73	7,931,023.56	1,314,273.41	961,683.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
51020 Bear Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,394,807.36	3,758.90	2,391,048.46	0.00	0.00
Support Serv - Pupil	176,176.83	0.00	176,176.83	0.00	0.00
Support Serv - Instructional	100,097.04	0.00	100,097.04	0.00	0.00
Support Serv - Board of Ed	49,364.19	0.00	49,364.19	0.00	0.00
Support Serv - Executive Adm	129,331.68	0.00	129,331.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	252,171.76	0.00	252,171.76	0.00	0.00
Support Serv - Business	108,790.16	0.00	0.00	108,790.16	108,790.16
Operations and Maintenance	463,991.05	58,559.52	3,623.45	401,808.08	0.00
Pupil Transportation	224,620.09	0.00	224,620.09	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	37.20	0.00	37.20	0.00	0.00
Support Serv - Technology	102,600.91	0.00	7,478.14	95,122.77	95,122.77
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	119,152.58	0.00	119,152.58	0.00	0.00
Community Services	250,750.90	0.00	250,750.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,309.82	0.00	32,309.82	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	510,779.48	295,312.03	215,467.45	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 **	409,130.00	409,130.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	451,026.83	451,026.83	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
	5,775,137.88	1,217,787.28	3,951,629.59	605,721.01	203,912.93

Michigan Department of Education
Costs for the Development of 2025-2026 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	4,151,218.14	0.00	4,151,218.14	0.00	0.00
Support Serv - Pupil	449,251.23	0.00	449,251.23	0.00	0.00
Support Serv - Instructional	149,126.77	0.00	149,126.77	0.00	0.00
Support Serv - Board of Ed	35,236.03	0.00	35,236.03	0.00	0.00
Support Serv - Executive Adm	181,019.77	0.00	181,019.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,744.64	0.00	339,744.64	0.00	0.00
Support Serv - Business	181,375.71	5,458.84	0.00	175,916.87	175,916.87
Operations and Maintenance	954,056.62	199,596.00	16,853.37	737,607.25	0.00
Pupil Transportation	701,475.61	5,202.00	696,273.61	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	166,206.61	0.00	24,735.73	141,470.88	141,470.88
Support Serv - Pupil Accounting	15,132.24	0.00	15,132.24	0.00	0.00
Support Serv - Central - Other	5,989.37	0.00	5,989.37	0.00	0.00
Support Serv - Other	282,312.54	0.00	282,312.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	11,690.00	11,690.00	0.00	0.00	0.00
Facilities Acquisition	34,650.00	0.00	34,650.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	878,260.70	425,641.98	452,618.72	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 **	1,087,812.50	1,087,812.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	615,499.43	615,499.43	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
	10,240,057.91	2,350,900.75	6,834,162.16	1,054,995.00	317,387.75

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
51060 Onekama Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,359,372.66	0.00	2,359,372.66	0.00	0.00
Support Serv - Pupil	140,132.90	0.00	140,132.90	0.00	0.00
Support Serv - Instructional	20,845.12	0.00	20,845.12	0.00	0.00
Support Serv - Board of Ed	61,461.23	0.00	61,461.23	0.00	0.00
Support Serv - Executive Adm	355,945.76	0.00	355,945.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	244,628.34	0.00	244,628.34	0.00	0.00
Support Serv - Business	120,508.49	0.00	0.00	120,508.49	120,508.49
Operations and Maintenance	815,723.83	28,326.78	117,955.38	669,441.67	0.00
Pupil Transportation	302,456.79	121,150.00	181,306.79	0.00	0.00
Support Serv - Planning & Research	1,318.71	0.00	1,318.71	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,328.03	0.00	0.00	3,328.03	3,328.03
Support Serv - Technology	129,473.41	0.00	0.00	129,473.41	129,473.41
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	214,993.85	0.00	214,993.85	0.00	0.00
Community Services	892.50	0.00	892.50	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	521,631.74	220,494.03	301,137.71	0.00	0.00
Community Services	436,060.08	54,485.18	381,574.90	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 **	1,274,209.92	1,274,209.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	325,385.00	325,385.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,364,368.36	2,024,050.91	4,417,565.85	922,751.60	253,309.93

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
51070 Manistee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,962,174.90	44,953.58	8,917,221.32	0.00	0.00
Support Serv - Pupil	1,518,041.54	0.00	1,518,041.54	0.00	0.00
Support Serv - Instructional	388,032.56	0.00	388,032.56	0.00	0.00
Support Serv - Board of Ed	222,178.27	0.00	222,178.27	0.00	0.00
Support Serv - Executive Adm	422,722.86	0.00	422,722.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,027,444.96	0.00	1,027,444.96	0.00	0.00
Support Serv - Business	503,695.79	7,186.52	55,516.82	440,992.45	440,992.45
Operations and Maintenance	2,260,674.00	123,165.78	275,321.15	1,862,187.07	0.00
Pupil Transportation	742,516.66	0.00	742,516.66	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	2,313.83	0.00	2,313.83	0.00	0.00
Support Serv - Technology	610,114.24	0.00	58,614.82	551,499.42	551,499.42
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	0.00	0.00	0.00	0.00	0.00
Community Services	214,815.64	0.00	214,815.64	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	2,126,187.12	701,499.79	1,424,687.33	0.00	0.00
Community Services	416,866.05	142,484.00	274,382.05	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 **	2,648,238.19	2,648,238.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,826,684.20	7,826,684.20	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
	29,892,700.81	11,494,212.06	15,543,809.81	2,854,678.94	992,491.87

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
51903 Casman Alternative Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	321,773.71	0.00	321,773.71	0.00	0.00
Support Serv - Pupil	55,069.56	0.00	55,069.56	0.00	0.00
Support Serv - Instructional	15,788.90	0.00	15,788.90	0.00	0.00
Support Serv - Board of Ed	9,492.55	0.00	9,492.55	0.00	0.00
Support Serv - Executive Adm	193,017.32	0.00	193,017.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,480.10	0.00	0.00	31,480.10	31,480.10
Operations and Maintenance	133,243.19	68,813.99	8,600.00	55,829.20	0.00
Pupil Transportation	9,296.00	0.00	9,296.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	47,749.34	0.00	7,545.80	40,203.54	40,203.54
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	11,500.00	11,500.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	828,410.67	80,313.99	620,583.84	127,512.84	71,683.64

Michigan Department of Education
Costs for the Development of 2025-2026 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	25,445,467.51	79,305.53	25,366,161.98	0.00	0.00
Support Serv - Pupil	4,074,337.96	0.00	4,074,337.96	0.00	0.00
Support Serv - Instructional	2,285,193.35	243.20	2,284,950.15	0.00	0.00
Support Serv - Board of Ed	70,837.44	1,012.26	69,825.18	0.00	0.00
Support Serv - Executive Adm	8,000,716.15	0.00	8,000,716.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	377,285.69	158.40	377,127.29	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	368,670.08	233,165.00	0.00	135,505.08	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	50,287.75	0.00	50,287.75	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	122,298.60	0.00	3,147.16	119,151.44	119,151.44
Support Serv - Technology	3,222,230.16	0.00	0.00	3,222,230.16	3,222,230.16
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	713,665.97	0.00	713,665.97	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	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
	44,730,990.66	313,884.39	40,940,219.59	3,476,886.68	3,341,381.60

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
52000 Marquette-Alger Regional Education Service Agency
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	421,476.02	13,797.76	407,678.26	0.00	0.00
Support Serv - Pupil	1,934,576.37	455.48	1,934,120.89	0.00	0.00
Support Serv - Instructional	12,797,275.58	54,213.41	12,743,062.17	0.00	0.00
Support Serv - Board of Ed	29,626.97	2,516.96	27,110.01	0.00	0.00
Support Serv - Executive Adm	465,254.69	6,093.27	459,161.42	0.00	0.00
Support Serv - Grant Writer	235,629.76	0.00	235,629.76	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	894,357.21	17,055.75	44,761.99	832,539.47	832,539.47
Operations and Maintenance	546,649.91	111,761.83	84,112.99	350,775.09	0.00
Pupil Transportation	5,305.81	0.00	5,305.81	0.00	0.00
Support Serv - Planning & Research	1,695,635.89	1,438.00	1,694,197.89	0.00	0.00
Support Serv - Communication	1,037,630.80	0.00	1,037,630.80	0.00	0.00
Support Serv - Staff & Personnel	668,314.74	1,761.00	296,891.01	369,662.73	369,662.73
Support Serv - Technology	973,487.29	102,876.23	248,062.19	622,548.87	622,548.87
Support Serv - Pupil Accounting	71,897.55	0.00	71,897.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,914,462.44	0.00	11,914,462.44	0.00	0.00
Community Services	386,064.96	0.00	386,064.96	0.00	0.00
Payments to Government Agencies	6,351,636.84	6,351,636.84	0.00	0.00	0.00
Facilities Acquisition	181,744.38	151,873.42	29,870.96	0.00	0.00
Special Revenue Funds					
Instructional	1,204,309.40	0.00	1,204,309.40	0.00	0.00
Support Serv - Pupil	2,595,659.95	0.00	2,595,659.95	0.00	0.00
Support Serv - Instructional	916,382.18	0.00	916,382.18	0.00	0.00
Support Serv - Board of Ed	5,298.13	0.00	5,298.13	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	14,304.51	0.00	14,304.51	0.00	0.00
Support Serv - School Adm	758.39	0.00	758.39	0.00	0.00
Support Serv - Business	106,333.98	12,614.91	1,647.11	92,071.96	92,071.96
Operations and Maintenance	141,170.17	57,192.82	0.00	83,977.35	0.00
Pupil Transportation	66,945.46	63,502.00	3,443.46	0.00	0.00
Support Serv - Planning & Research	370,815.67	0.00	370,815.67	0.00	0.00
Support Serv - Communication	16.37	0.00	16.37	0.00	0.00
Support Serv - Staff & Personnel	30,437.02	0.00	23,746.41	6,690.61	6,690.61
Support Serv - Technology	128,096.19	0.00	79,701.50	48,394.69	48,394.69
Support Serv - Pupil Accounting	2,531.50	0.00	2,531.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,850.00	0.00	23,850.00	0.00	0.00
Community Services	129,905.95	0.00	129,905.95	0.00	0.00
Payments to Government Agencies	10,978,363.94	10,978,363.94	0.00	0.00	0.00
Facilities Acquisition	435,240.44	430,147.94	5,092.50	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	574,754.44	574,754.44	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	26,229.49	26,229.49	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,362,430.39	18,958,285.49	36,997,484.13	2,406,660.77	1,971,908.33

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
52015 NICE Community School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,253,314.86	267,572.17	11,985,742.69	0.00	0.00
Support Serv - Pupil	864,231.46	0.00	864,231.46	0.00	0.00
Support Serv - Instructional	488,728.60	1,213.62	487,514.98	0.00	0.00
Support Serv - Board of Ed	39,065.92	0.00	39,065.92	0.00	0.00
Support Serv - Executive Adm	270,159.86	0.00	270,159.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	657,537.88	0.00	657,537.88	0.00	0.00
Support Serv - Business	301,681.00	82,949.96	0.00	218,731.04	218,731.04
Operations and Maintenance	1,689,032.37	60,350.93	141,117.61	1,487,563.83	0.00
Pupil Transportation	907,035.27	0.00	907,035.27	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	71,004.97	0.00	33,598.41	37,406.56	37,406.56
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	646,568.60	0.00	646,568.60	0.00	0.00
Community Services	135,889.36	0.00	135,889.36	0.00	0.00
Payments to Government Agencies	271,469.29	271,469.29	0.00	0.00	0.00
Facilities Acquisition	35,260.00	35,260.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,962.14	0.00	13,962.14	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	798,437.59	254,316.92	544,120.67	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 **	122,316.96	122,316.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,373,137.85	3,373,137.85	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
	22,938,833.98	4,468,587.70	16,726,544.85	1,743,701.43	256,137.60

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
52040 Gwinn Area Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,838,968.87	91,580.09	8,747,388.78	0.00	0.00
Support Serv - Pupil	1,091,113.17	0.00	1,091,113.17	0.00	0.00
Support Serv - Instructional	282,355.70	0.00	282,355.70	0.00	0.00
Support Serv - Board of Ed	67,798.67	0.00	67,798.67	0.00	0.00
Support Serv - Executive Adm	274,516.65	2,970.46	271,546.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	841,394.75	237.99	841,156.76	0.00	0.00
Support Serv - Business	301,553.42	2,658.50	0.00	298,894.92	298,894.92
Operations and Maintenance	1,482,650.38	3,338.01	237,322.02	1,241,990.35	0.00
Pupil Transportation	1,125,057.51	256,964.00	868,093.51	0.00	0.00
Support Serv - Planning & Research	3,860.07	0.00	3,860.07	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,826.32	0.00	0.00	3,826.32	3,826.32
Support Serv - Technology	243,729.93	1,363.46	0.00	242,366.47	242,366.47
Support Serv - Pupil Accounting	56,327.85	0.00	56,327.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,449.58	0.00	288,449.58	0.00	0.00
Community Services	6,566.02	0.00	6,566.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,577,209.41	1,510,317.91	66,891.50	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	1,203,877.81	523,193.65	680,684.16	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 **	457,385.13	457,385.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	101,456.18	101,456.18	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
	18,248,097.42	2,951,465.38	13,509,553.98	1,787,078.06	545,087.71

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
52090 Negaunee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,832,160.26	235,188.18	13,596,972.08	0.00	0.00
Support Serv - Pupil	1,286,006.49	0.00	1,286,006.49	0.00	0.00
Support Serv - Instructional	486,171.12	5,988.33	480,182.79	0.00	0.00
Support Serv - Board of Ed	64,941.59	0.00	64,941.59	0.00	0.00
Support Serv - Executive Adm	403,007.40	0.00	403,007.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,004,805.39	0.00	1,004,805.39	0.00	0.00
Support Serv - Business	340,989.88	0.00	0.00	340,989.88	340,989.88
Operations and Maintenance	1,737,398.00	211,180.57	38,158.49	1,488,058.94	0.00
Pupil Transportation	1,184,381.32	188,533.00	995,848.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,845.62	0.00	42,845.62	0.00	0.00
Support Serv - Staff & Personnel	1,635.00	0.00	0.00	1,635.00	1,635.00
Support Serv - Technology	122,836.62	0.00	0.00	122,836.62	122,836.62
Support Serv - Pupil Accounting	51,207.56	0.00	51,207.56	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	21,489.12	0.00	21,489.12	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	28,785.94	0.00	0.00	28,785.94	0.00
Pupil Transportation	56,769.00	0.00	56,769.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,735,919.59	505,137.88	1,230,781.71	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 **	828,180.43	828,180.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	745,163.32	745,163.32	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	48,858.00	48,858.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,023,551.65	2,768,229.71	19,273,015.56	1,982,306.38	465,461.50

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
52100 Powell Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	894,488.94	17,638.21	876,850.73	0.00	0.00
Support Serv - Pupil	126,584.02	0.00	126,584.02	0.00	0.00
Support Serv - Instructional	50,846.19	0.00	50,846.19	0.00	0.00
Support Serv - Board of Ed	15,010.57	0.00	15,010.57	0.00	0.00
Support Serv - Executive Adm	131,286.09	0.00	131,286.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,528.85	4,764.82	0.00	26,764.03	26,764.03
Operations and Maintenance	179,395.72	6,435.66	10,367.32	162,592.74	0.00
Pupil Transportation	129,905.17	0.00	129,905.17	0.00	0.00
Support Serv - Planning & Research	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	455.00	0.00	0.00	455.00	455.00
Support Serv - Technology	13,148.78	0.00	0.00	13,148.78	13,148.78
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	572.17	0.00	572.17	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	70,265.58	70,265.58	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	748.15	0.00	635.93	112.22	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	95,095.30	38,361.97	56,733.33	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,740,330.53	137,466.24	1,399,791.52	203,072.77	40,367.81

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 52110 Republic-Michigamme Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,616,461.28	0.00	1,616,461.28	0.00	0.00
Support Serv - Pupil	23,915.86	0.00	23,915.86	0.00	0.00
Support Serv - Instructional	22,215.71	3,709.06	18,506.65	0.00	0.00
Support Serv - Board of Ed	19,707.13	0.00	19,707.13	0.00	0.00
Support Serv - Executive Adm	254,539.27	442.65	254,096.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	39,666.22	0.00	39,666.22	0.00	0.00
Support Serv - Business	48,116.38	1,810.37	0.00	46,306.01	46,306.01
Operations and Maintenance	446,774.39	10,268.22	13,277.00	423,229.17	0.00
Pupil Transportation	190,450.78	45,805.00	144,645.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,447.34	0.00	1,447.34	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,826.74	0.00	0.00	4,826.74	4,826.74
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	37,177.20	0.00	37,177.20	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	19,374.00	19,374.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,578.01	33,736.27	114,841.74	0.00	0.00
Community Services	34,376.26	0.00	34,376.26	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 **	365,522.04	365,522.04	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
	3,273,148.61	480,667.61	2,318,119.08	474,361.92	51,132.75

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
52160 Wells Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	295,615.56	0.00	295,615.56	0.00	0.00
Support Serv - Pupil	4,310.64	0.00	4,310.64	0.00	0.00
Support Serv - Instructional	3,508.43	0.00	3,508.43	0.00	0.00
Support Serv - Board of Ed	20,949.93	0.00	20,949.93	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,647.96	0.00	152,647.96	0.00	0.00
Support Serv - Business	16,761.60	7,273.39	0.00	9,488.21	9,488.21
Operations and Maintenance	46,544.08	0.00	0.00	46,544.08	0.00
Pupil Transportation	31,300.30	0.00	31,300.30	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	156.50	0.00	0.00	156.50	156.50
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	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	40,442.50	3,692.37	36,750.13	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
	612,237.50	10,965.76	545,082.95	56,188.79	9,644.71

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
52170 Marquette Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,704,982.54	230,183.07	25,474,799.47	0.00	0.00
Support Serv - Pupil	4,443,209.22	58.49	4,443,150.73	0.00	0.00
Support Serv - Instructional	1,569,801.40	476.99	1,569,324.41	0.00	0.00
Support Serv - Board of Ed	116,549.68	0.00	116,549.68	0.00	0.00
Support Serv - Executive Adm	518,671.48	577.81	518,093.67	0.00	0.00
Support Serv - Grant Writer	37,007.55	0.00	37,007.55	0.00	0.00
Support Serv - School Adm	2,357,721.62	2,894.11	2,354,827.51	0.00	0.00
Support Serv - Business	771,813.24	2,767.55	16,394.57	752,651.12	752,651.12
Operations and Maintenance	4,238,218.43	380,195.76	37,478.00	3,820,544.67	0.00
Pupil Transportation	2,057,270.14	605,965.68	1,451,304.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,643.45	0.00	11,643.45	0.00	0.00
Support Serv - Staff & Personnel	337,846.50	540.58	46,513.14	290,792.78	290,792.78
Support Serv - Technology	734,074.97	72,622.81	0.00	661,452.16	661,452.16
Support Serv - Pupil Accounting	56,340.24	0.00	56,340.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,351,021.75	1,650.00	1,349,371.75	0.00	0.00
Community Services	371,532.92	8,738.18	362,794.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,466.46	19,950.00	2,516.46	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,371.69	0.00	6,371.69	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	1,920,787.91	1,111,957.33	808,830.58	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 **	648,975.00	648,975.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,593,571.52	1,593,571.52	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
	48,869,877.71	4,681,124.88	38,663,312.10	5,525,440.73	1,704,896.06

Michigan Department of Education
Costs for the Development of 2025-2026 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	5,846,965.81	7,691.90	5,839,273.91	0.00	0.00
Support Serv - Pupil	639,242.00	0.00	639,242.00	0.00	0.00
Support Serv - Instructional	610,584.94	13,735.56	596,849.38	0.00	0.00
Support Serv - Board of Ed	50,264.52	0.00	50,264.52	0.00	0.00
Support Serv - Executive Adm	308,134.30	0.00	308,134.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	462,611.90	0.00	462,611.90	0.00	0.00
Support Serv - Business	247,066.25	14,789.78	0.00	232,276.47	232,276.47
Operations and Maintenance	1,006,235.48	13,182.83	104,021.14	889,031.51	0.00
Pupil Transportation	434,243.37	53,916.00	380,327.37	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	874.50	0.00	0.00	874.50	874.50
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	51,888.44	0.00	51,888.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	230,967.35	0.00	230,967.35	0.00	0.00
Community Services	437,293.62	118.59	437,175.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	79,117.83	79,117.83	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	980,207.52	211,328.34	768,879.18	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 **	866,070.00	866,070.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,892,969.39	1,892,969.39	0.00	0.00	0.00
Trust Funds					
All Costs *	154,213.21	0.00	154,213.21	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,298,950.43	3,152,920.22	10,023,847.73	1,122,182.48	233,150.97

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
52901 North Star Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,337,644.16	0.00	1,337,644.16	0.00	0.00
Support Serv - Pupil	80,787.27	0.00	80,787.27	0.00	0.00
Support Serv - Instructional	172,278.51	0.00	172,278.51	0.00	0.00
Support Serv - Board of Ed	83,917.24	0.00	83,917.24	0.00	0.00
Support Serv - Executive Adm	150,057.09	0.00	150,057.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	248,806.83	0.00	248,806.83	0.00	0.00
Support Serv - Business	61,467.51	0.00	0.00	61,467.51	61,467.51
Operations and Maintenance	205,688.55	1,520.00	59,726.89	144,441.66	0.00
Pupil Transportation	24,944.38	0.00	24,944.38	0.00	0.00
Support Serv - Planning & Research	323.63	0.00	323.63	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	26,150.00	0.00	0.00	26,150.00	26,150.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,332.93	0.00	3,332.93	0.00	0.00
Community Services	43,635.83	0.00	43,635.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	39,487.50	39,487.50	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	187,053.66	36,105.32	150,948.34	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,665,575.09	77,112.82	2,356,403.10	232,059.17	87,617.51

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,500,341.66	0.00	1,500,341.66	0.00	0.00
Support Serv - Pupil	1,025,697.66	0.00	1,025,697.66	0.00	0.00
Support Serv - Instructional	1,741,103.83	26,500.00	1,714,603.83	0.00	0.00
Support Serv - Board of Ed	33,695.97	0.00	33,695.97	0.00	0.00
Support Serv - Executive Adm	305,075.16	0.00	305,075.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	160,508.65	0.00	160,508.65	0.00	0.00
Support Serv - Business	571,913.55	567.19	0.00	571,346.36	571,346.36
Operations and Maintenance	62,572.10	0.00	0.00	62,572.10	0.00
Pupil Transportation	2,692.31	0.00	2,692.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,351.19	0.00	23,351.19	0.00	0.00
Support Serv - Staff & Personnel	74,437.03	0.00	9,289.66	65,147.37	65,147.37
Support Serv - Technology	224,064.12	1,071.13	0.00	222,992.99	222,992.99
Support Serv - Pupil Accounting	23,066.99	0.00	23,066.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,000.00	0.00	3,000.00	0.00	0.00
Community Services	236,218.17	0.00	236,218.17	0.00	0.00
Payments to Government Agencies	1,549,331.10	1,549,331.10	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,577,239.16	141,775.92	7,435,463.24	0.00	0.00
Support Serv - Pupil	7,795,511.34	0.00	7,795,511.34	0.00	0.00
Support Serv - Instructional	2,096,800.98	0.00	2,096,800.98	0.00	0.00
Support Serv - Board of Ed	73,812.29	0.00	73,812.29	0.00	0.00
Support Serv - Executive Adm	243,119.95	0.00	243,119.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	553,298.86	4,580.35	0.00	548,718.51	548,718.51
Operations and Maintenance	673,018.95	130,861.74	33,632.62	508,524.59	0.00
Pupil Transportation	1,501,825.87	9,324.88	1,492,500.99	0.00	0.00
Support Serv - Planning & Research	434,433.57	0.00	434,433.57	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	344,152.53	0.00	2,886.37	341,266.16	341,266.16
Support Serv - Technology	270,139.63	4,228.87	0.00	265,910.76	265,910.76
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	50,820.32	0.00	50,820.32	0.00	0.00
Community Services	41,417.69	0.00	41,417.69	0.00	0.00
Payments to Government Agencies	1,921,742.46	1,909,629.83	12,112.63	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	985,939.50	985,939.50	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
	32,100,342.59	4,763,810.51	24,750,053.24	2,586,478.84	2,015,382.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
53010 Mason County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,383,202.10	2,651.76	9,380,550.34	0.00	0.00
Support Serv - Pupil	256,716.69	0.00	256,716.69	0.00	0.00
Support Serv - Instructional	808,987.00	0.00	808,987.00	0.00	0.00
Support Serv - Board of Ed	50,540.62	0.00	50,540.62	0.00	0.00
Support Serv - Executive Adm	402,216.07	0.00	402,216.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	943,677.04	0.00	943,677.04	0.00	0.00
Support Serv - Business	272,719.00	4,180.39	0.00	268,538.61	268,538.61
Operations and Maintenance	1,390,578.05	69,618.44	102,729.14	1,218,230.47	0.00
Pupil Transportation	1,051,270.58	0.00	1,051,270.58	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	6,578.78	0.00	6,578.78	0.00	0.00
Support Serv - Technology	194,287.58	0.00	0.00	194,287.58	194,287.58
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	428,353.15	0.00	428,353.15	0.00	0.00
Community Services	1,003,285.64	236,954.78	766,330.86	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	954,740.00	954,740.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,510.32	0.00	9,366.24	144.08	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,079,958.49	476,578.45	603,380.04	0.00	0.00
Community Services	363,192.35	0.00	363,192.35	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
Debt Service Funds					
All Costs **	1,158,000.00	1,158,000.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,767,413.46	2,912,323.82	15,173,888.90	1,681,200.74	462,826.19

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
53020 Mason County Eastern Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,153,036.34	573.18	3,152,463.16	0.00	0.00
Support Serv - Pupil	132,357.91	0.00	132,357.91	0.00	0.00
Support Serv - Instructional	44,973.45	0.00	44,973.45	0.00	0.00
Support Serv - Board of Ed	31,374.90	0.00	31,374.90	0.00	0.00
Support Serv - Executive Adm	314,643.41	0.00	314,643.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,558.60	0.00	416,558.60	0.00	0.00
Support Serv - Business	75,506.83	0.00	0.00	75,506.83	75,506.83
Operations and Maintenance	897,643.83	0.00	449,288.61	448,355.22	0.00
Pupil Transportation	272,444.03	0.00	272,444.03	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	2,519.70	0.00	2,519.70	0.00	0.00
Support Serv - Technology	75,519.30	0.00	14,381.60	61,137.70	61,137.70
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	145,933.71	0.00	145,933.71	0.00	0.00
Community Services	771.69	0.00	771.69	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	447,365.77	240,753.85	206,611.92	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	121,099.50	121,099.50	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
	6,131,748.97	362,426.53	5,184,322.69	584,999.75	136,644.53

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
53040 Ludington Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,916,416.10	7,982.14	17,908,433.96	0.00	0.00
Support Serv - Pupil	1,509,430.45	0.00	1,509,430.45	0.00	0.00
Support Serv - Instructional	810,537.25	0.00	810,537.25	0.00	0.00
Support Serv - Board of Ed	103,628.08	0.00	103,628.08	0.00	0.00
Support Serv - Executive Adm	617,885.13	0.00	617,885.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,149,267.78	0.00	2,149,267.78	0.00	0.00
Support Serv - Business	437,306.25	20,142.59	276.63	416,887.03	416,887.03
Operations and Maintenance	2,198,908.98	0.00	218,641.60	1,980,267.38	0.00
Pupil Transportation	1,410,666.81	115,262.00	1,295,404.81	0.00	0.00
Support Serv - Planning & Research	4,400.00	0.00	4,400.00	0.00	0.00
Support Serv - Communication	21,812.57	0.00	21,812.57	0.00	0.00
Support Serv - Staff & Personnel	15,056.46	0.00	3,494.96	11,561.50	11,561.50
Support Serv - Technology	194,648.23	0.00	102,954.31	91,693.92	91,693.92
Support Serv - Pupil Accounting	1,197.06	0.00	1,197.06	0.00	0.00
Support Serv - Central - Other	81.12	0.00	81.12	0.00	0.00
Support Serv - Other	952,043.57	0.00	952,043.57	0.00	0.00
Community Services	209,702.02	13,937.42	195,764.60	0.00	0.00
Payments to Government Agencies	78,750.00	78,750.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,935,206.27	697,762.26	1,237,444.01	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 **	5,347,529.93	5,347,529.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	32,070,079.60	32,070,079.60	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
	67,984,553.66	38,351,445.94	27,132,697.89	2,500,409.83	520,142.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
53901 Gateway To Success Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	551,717.54	0.00	551,717.54	0.00	0.00
Support Serv - Pupil	79,760.73	0.00	79,760.73	0.00	0.00
Support Serv - Instructional	204,087.51	3,590.00	200,497.51	0.00	0.00
Support Serv - Board of Ed	61,930.87	0.00	61,930.87	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	150,819.96	0.00	150,819.96	0.00	0.00
Support Serv - Business	46,217.06	0.00	0.00	46,217.06	46,217.06
Operations and Maintenance	189,794.73	15,241.48	3,155.20	171,398.05	0.00
Pupil Transportation	54,525.33	0.00	54,525.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,937.25	0.00	31,937.25	0.00	0.00
Support Serv - Staff & Personnel	67,506.14	0.00	0.00	67,506.14	67,506.14
Support Serv - Technology	80,767.50	0.00	0.00	80,767.50	80,767.50
Support Serv - Pupil Accounting	44,450.44	0.00	44,450.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,450.64	0.00	9,450.64	0.00	0.00
Community Services	1,850.91	0.00	1,850.91	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	851.45	0.00	851.45	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
	1,575,668.06	18,831.48	1,190,947.83	365,888.75	194,490.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
54000 Mecosta-Osceola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,445,971.94	0.00	1,445,971.94	0.00	0.00
Support Serv - Pupil	66,865.60	0.00	66,865.60	0.00	0.00
Support Serv - Instructional	1,263,758.93	0.00	1,263,758.93	0.00	0.00
Support Serv - Board of Ed	45,501.30	0.00	45,501.30	0.00	0.00
Support Serv - Executive Adm	240,697.89	0.00	240,697.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	16,949.44	0.00	16,949.44	0.00	0.00
Support Serv - Business	110,873.45	162.86	13,460.11	97,250.48	97,250.48
Operations and Maintenance	206,620.73	7,031.90	54,466.36	145,122.47	0.00
Pupil Transportation	92,470.32	0.00	92,470.32	0.00	0.00
Support Serv - Planning & Research	12,960.66	0.00	12,960.66	0.00	0.00
Support Serv - Communication	2,316.33	0.00	2,316.33	0.00	0.00
Support Serv - Staff & Personnel	112,288.10	0.00	45,101.93	67,186.17	67,186.17
Support Serv - Technology	144,433.40	0.00	12,827.59	131,605.81	131,605.81
Support Serv - Pupil Accounting	57,919.25	0.00	57,919.25	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	312,852.74	0.00	312,852.74	0.00	0.00
Payments to Government Agencies	1,484,169.99	1,484,169.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,143,343.11	288,070.25	7,855,272.86	0.00	0.00
Support Serv - Pupil	7,846,933.44	0.00	7,846,933.44	0.00	0.00
Support Serv - Instructional	1,769,586.66	0.00	1,769,586.66	0.00	0.00
Support Serv - Board of Ed	64,431.26	0.00	64,431.26	0.00	0.00
Support Serv - Executive Adm	208,662.30	0.00	208,662.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	354,469.40	0.00	354,469.40	0.00	0.00
Support Serv - Business	443,715.68	2,290.35	34,735.41	406,689.92	406,689.92
Operations and Maintenance	1,126,534.49	72,941.78	38,847.00	1,014,745.71	0.00
Pupil Transportation	1,687,527.87	95,309.20	1,592,218.67	0.00	0.00
Support Serv - Planning & Research	208,768.27	0.00	208,768.27	0.00	0.00
Support Serv - Communication	120,224.04	0.00	120,224.04	0.00	0.00
Support Serv - Staff & Personnel	318,190.01	0.00	25,420.79	292,769.22	292,769.22
Support Serv - Technology	546,124.09	881.53	44,022.88	501,219.68	501,219.68
Support Serv - Pupil Accounting	46,638.62	0.00	46,638.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,319.02	0.00	28,319.02	0.00	0.00
Community Services	39,637.37	0.00	39,637.37	0.00	0.00
Payments to Government Agencies	2,936,177.04	2,936,177.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	118,439.36	118,439.36	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
	31,624,372.10	5,005,474.26	23,962,308.38	2,656,589.46	1,496,721.28

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
54010 Big Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,075,830.39	195,321.97	18,880,508.42	0.00	0.00
Support Serv - Pupil	1,549,077.19	3,544.00	1,545,533.19	0.00	0.00
Support Serv - Instructional	1,258,926.36	0.00	1,258,926.36	0.00	0.00
Support Serv - Board of Ed	79,815.52	0.00	79,815.52	0.00	0.00
Support Serv - Executive Adm	398,860.41	0.00	398,860.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,875,748.96	0.00	1,875,748.96	0.00	0.00
Support Serv - Business	417,642.67	383.89	0.00	417,258.78	417,258.78
Operations and Maintenance	3,567,498.52	76,648.52	353,484.58	3,137,365.42	0.00
Pupil Transportation	1,349,054.09	175,340.34	1,173,713.75	0.00	0.00
Support Serv - Planning & Research	28,324.98	0.00	28,324.98	0.00	0.00
Support Serv - Communication	154,446.15	0.00	154,446.15	0.00	0.00
Support Serv - Staff & Personnel	139,899.19	0.00	4,438.79	135,460.40	135,460.40
Support Serv - Technology	707,667.62	86,167.44	0.00	621,500.18	621,500.18
Support Serv - Pupil Accounting	22,806.60	0.00	22,806.60	0.00	0.00
Support Serv - Central - Other	86,464.19	0.00	86,464.19	0.00	0.00
Support Serv - Other	915,146.10	8,000.00	907,146.10	0.00	0.00
Community Services	126,563.77	594.60	125,969.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	310,010.79	310,010.79	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	2,137,956.15	1,015,250.02	1,122,706.13	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	554,121.08	554,121.08	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,835,276.85	2,835,276.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,136,733.51	1,136,733.51	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
	38,727,871.09	6,397,393.01	28,018,893.30	4,311,584.78	1,174,219.36

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
54025 Chippewa Hills School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,849,657.52	0.00	14,849,657.52	0.00	0.00
Support Serv - Pupil	886,270.59	0.00	886,270.59	0.00	0.00
Support Serv - Instructional	155,231.13	0.00	155,231.13	0.00	0.00
Support Serv - Board of Ed	69,357.44	0.00	69,357.44	0.00	0.00
Support Serv - Executive Adm	811,308.92	0.00	811,308.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,868,012.63	0.00	1,868,012.63	0.00	0.00
Support Serv - Business	631,961.65	70,031.59	1,791.15	560,138.91	560,138.91
Operations and Maintenance	2,474,774.39	198,953.86	200,537.55	2,075,282.98	0.00
Pupil Transportation	1,681,221.13	264,946.60	1,416,274.53	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	2,414.77	0.00	2,414.77	0.00	0.00
Support Serv - Technology	624,190.87	33,374.17	178,098.10	412,718.60	412,718.60
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	533,673.58	0.00	533,673.58	0.00	0.00
Community Services	16,665.53	0.00	16,665.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	805,066.92	805,066.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,445,966.50	1,255,555.16	1,190,411.34	0.00	0.00
Community Services	255,982.88	0.00	255,982.88	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 **	1,866,435.81	1,866,435.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	591,550.92	591,550.92	0.00	0.00	0.00
Trust Funds					
All Costs *	2,200.00	0.00	2,200.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,571,943.18	5,085,915.03	22,437,887.66	3,048,140.49	972,857.51

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
54040 Morley Stanwood Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,280,209.89	0.00	9,280,209.89	0.00	0.00
Support Serv - Pupil	863,830.42	0.00	863,830.42	0.00	0.00
Support Serv - Instructional	686,230.31	0.00	686,230.31	0.00	0.00
Support Serv - Board of Ed	73,260.55	0.00	73,260.55	0.00	0.00
Support Serv - Executive Adm	381,378.55	0.00	381,378.55	0.00	0.00
Support Serv - Grant Writer	12,104.36	0.00	12,104.36	0.00	0.00
Support Serv - School Adm	845,437.93	0.00	845,437.93	0.00	0.00
Support Serv - Business	282,086.10	4,990.81	0.00	277,095.29	277,095.29
Operations and Maintenance	1,363,872.17	0.00	63,046.75	1,300,825.42	0.00
Pupil Transportation	2,310,665.12	1,645,840.00	664,825.12	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	9,726.77	0.00	9,726.77	0.00	0.00
Support Serv - Technology	271,652.92	0.00	4,412.90	267,240.02	267,240.02
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	350,375.24	6,180.00	344,195.24	0.00	0.00
Community Services	60,245.48	0.00	60,245.48	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,268,055.98	494,636.04	773,419.94	0.00	0.00
Community Services	74,944.15	0.00	74,944.15	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 **	1,098,270.76	1,098,270.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,928,625.32	3,928,625.32	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
	23,160,972.02	7,178,542.93	14,137,268.36	1,845,160.73	544,335.31

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
54901 Crossroads Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,520,696.00	0.00	1,520,696.00	0.00	0.00
Support Serv - Pupil	104,208.00	0.00	104,208.00	0.00	0.00
Support Serv - Instructional	122,954.00	0.00	122,954.00	0.00	0.00
Support Serv - Board of Ed	36,776.00	0.00	36,776.00	0.00	0.00
Support Serv - Executive Adm	340,503.00	0.00	340,503.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	275,764.00	0.00	275,764.00	0.00	0.00
Support Serv - Business	150,453.00	47,961.00	0.00	102,492.00	102,492.00
Operations and Maintenance	420,985.00	0.00	31,276.00	389,709.00	0.00
Pupil Transportation	172,708.00	0.00	172,708.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	64,442.00	0.00	0.00	64,442.00	64,442.00
Support Serv - Pupil Accounting	8,386.00	0.00	8,386.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,974.00	0.00	118,974.00	0.00	0.00
Community Services	10,404.00	0.00	10,404.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,536.00	0.00	2,536.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	464,571.00	205,699.00	258,872.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	547,894.00	547,894.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,362,254.00	801,554.00	3,004,057.00	556,643.00	166,934.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
55000 Menominee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	379,340.56	0.00	379,340.56	0.00	0.00
Support Serv - Pupil	353,746.96	0.00	353,746.96	0.00	0.00
Support Serv - Instructional	585,243.15	1,986.69	583,256.46	0.00	0.00
Support Serv - Board of Ed	45,243.18	0.00	45,243.18	0.00	0.00
Support Serv - Executive Adm	368,367.03	0.00	368,367.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,268.50	0.00	6,268.50	0.00	0.00
Support Serv - Business	281,825.13	167.37	173,333.86	108,323.90	108,323.90
Operations and Maintenance	253,294.72	0.00	7,807.97	245,486.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	17,500.00	0.00	17,500.00	0.00	0.00
Support Serv - Communication	9,491.96	0.00	9,491.96	0.00	0.00
Support Serv - Staff & Personnel	160,888.76	0.00	2,619.39	158,269.37	158,269.37
Support Serv - Technology	178,234.13	13,919.77	0.00	164,314.36	164,314.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,492.77	0.00	5,492.77	0.00	0.00
Support Serv - Other	11,306.71	0.00	11,306.71	0.00	0.00
Community Services	589,657.19	0.00	589,657.19	0.00	0.00
Payments to Government Agencies	1,852,950.04	1,852,950.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	576,726.57	0.00	576,726.57	0.00	0.00
Support Serv - Pupil	2,826,208.66	0.00	2,826,208.66	0.00	0.00
Support Serv - Instructional	346,056.93	0.00	346,056.93	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	0.33	0.00	0.00	0.33	0.00
Pupil Transportation	147,954.71	0.00	147,954.71	0.00	0.00
Support Serv - Planning & Research	35,744.00	0.00	35,744.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,341.44	0.00	7,145.83	37,195.61	37,195.61
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	11,495.75	512.71	10,983.04	0.00	0.00
Community Services	86,874.99	0.00	86,874.99	0.00	0.00
Payments to Government Agencies	65,508.25	65,508.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	9,239,762.42	1,935,044.83	6,591,127.27	713,590.32	468,103.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
55010 Carney-Nadeau Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,049,807.13	0.00	2,049,807.13	0.00	0.00
Support Serv - Pupil	94,367.67	0.00	94,367.67	0.00	0.00
Support Serv - Instructional	28,334.80	0.00	28,334.80	0.00	0.00
Support Serv - Board of Ed	12,695.54	0.00	12,695.54	0.00	0.00
Support Serv - Executive Adm	168,650.73	0.00	168,650.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	64,477.28	0.00	64,477.28	0.00	0.00
Support Serv - Business	143,391.43	2,369.66	11,113.25	129,908.52	129,908.52
Operations and Maintenance	357,146.27	35,005.43	5,991.00	316,149.84	0.00
Pupil Transportation	252,078.78	0.00	252,078.78	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	23,321.29	3,709.46	0.00	19,611.83	19,611.83
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	143,835.48	0.00	143,835.48	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	19,061.52	19,061.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	240,135.60	0.00	240,135.60	0.00	0.00
Support Serv - Pupil	83,000.00	0.00	83,000.00	0.00	0.00
Support Serv - Instructional	111,558.00	0.00	111,558.00	0.00	0.00
Support Serv - Board of Ed	550.00	0.00	550.00	0.00	0.00
Support Serv - Executive Adm	40,840.91	0.00	40,840.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	54,000.00	0.00	54,000.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,080.66	0.00	11,199.99	19,880.67	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	17,437.00	0.00	17,437.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	19,016.93	13,177.85	0.00	5,839.08	5,839.08
Support Serv - Pupil Accounting	27,055.00	0.00	27,055.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	228,923.40	137,915.74	91,007.66	0.00	0.00
Community Services	66,668.94	0.00	66,668.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,500.00	22,500.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	151,198.47	151,198.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	674.89	674.89	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
	4,451,807.72	385,613.02	3,574,804.76	491,389.94	155,359.43

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
55100 Menominee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,901,151.14	8,410.24	9,892,740.90	0.00	0.00
Support Serv - Pupil	390,678.61	0.00	390,678.61	0.00	0.00
Support Serv - Instructional	286,600.32	0.00	286,600.32	0.00	0.00
Support Serv - Board of Ed	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - Executive Adm	506,117.23	0.00	506,117.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,016,715.38	0.00	1,016,715.38	0.00	0.00
Support Serv - Business	398,810.84	74,249.43	0.00	324,561.41	324,561.41
Operations and Maintenance	1,548,201.06	55,758.65	749.00	1,491,693.41	0.00
Pupil Transportation	524,399.42	13,881.25	510,518.17	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	38,887.86	0.00	38,887.86	0.00	0.00
Support Serv - Technology	594,104.30	138,234.17	0.00	455,870.13	455,870.13
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	330,338.48	0.00	330,338.48	0.00	0.00
Community Services	32,320.27	0.00	32,320.27	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,234,000.22	477,785.65	756,214.57	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 **	575,850.00	575,850.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,054,548.90	1,054,548.90	0.00	0.00	0.00
Trust Funds					
All Costs *	31,483.40	0.00	31,483.40	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,484,207.43	2,398,718.29	13,813,364.19	2,272,124.95	780,431.54

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
55115 North Central Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,557,422.25	341.64	2,557,080.61	0.00	0.00
Support Serv - Pupil	67,188.90	0.00	67,188.90	0.00	0.00
Support Serv - Instructional	65,090.58	0.00	65,090.58	0.00	0.00
Support Serv - Board of Ed	16,725.57	0.00	16,725.57	0.00	0.00
Support Serv - Executive Adm	331,466.01	0.00	331,466.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	335,320.33	0.00	335,320.33	0.00	0.00
Support Serv - Business	33,726.26	33,726.26	0.00	0.00	0.00
Operations and Maintenance	478,703.23	13,636.73	11,808.85	453,257.65	0.00
Pupil Transportation	449,294.29	123,687.00	325,607.29	0.00	0.00
Support Serv - Planning & Research	500.00	0.00	500.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,612.48	4,612.48	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	103,847.37	2,050.00	101,797.37	0.00	0.00
Community Services	19,161.44	0.00	19,161.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,759.27	4,759.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	493,595.44	170,419.60	323,175.84	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 **	218,435.53	218,435.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	16.35	16.35	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
	5,179,865.30	571,684.86	4,154,922.79	453,257.65	0.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
55120 Stephenson Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,347,809.67	0.00	3,347,809.67	0.00	0.00
Support Serv - Pupil	197,099.85	0.00	197,099.85	0.00	0.00
Support Serv - Instructional	62,584.56	0.00	62,584.56	0.00	0.00
Support Serv - Board of Ed	69,905.59	0.00	69,905.59	0.00	0.00
Support Serv - Executive Adm	388,719.91	0.00	388,719.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	395,516.73	0.00	395,516.73	0.00	0.00
Support Serv - Business	94,375.86	5,690.86	0.00	88,685.00	88,685.00
Operations and Maintenance	627,185.13	1,422.37	33,146.03	592,616.73	0.00
Pupil Transportation	321,869.19	0.00	321,869.19	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	8,222.34	0.00	8,222.34	0.00	0.00
Support Serv - Technology	100,474.62	1,926.48	0.00	98,548.14	98,548.14
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	300,407.32	0.00	300,407.32	0.00	0.00
Community Services	1,753.75	0.00	1,753.75	0.00	0.00
Payments to Government Agencies	7,083,385.85	7,083,385.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	483,021.07	157,610.18	325,410.89	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	250,452.13	250,452.13	0.00	0.00	0.00
Trust Funds					
All Costs *	65,800.00	0.00	65,800.00	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
	13,798,583.57	7,500,487.87	5,518,245.83	779,849.87	187,233.14

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
55900 Uplift Michigan Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,178,974.42	1,451.49	3,177,522.93	0.00	0.00
Support Serv - Pupil	568,521.76	0.00	568,521.76	0.00	0.00
Support Serv - Instructional	267,331.38	0.00	267,331.38	0.00	0.00
Support Serv - Board of Ed	46,481.24	0.00	46,481.24	0.00	0.00
Support Serv - Executive Adm	1,389,883.31	0.00	1,389,883.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	343,092.58	278.85	342,813.73	0.00	0.00
Support Serv - Business	239,361.97	0.00	0.00	239,361.97	239,361.97
Operations and Maintenance	27,919.60	0.00	0.00	27,919.60	0.00
Pupil Transportation	1,360.00	0.00	1,360.00	0.00	0.00
Support Serv - Planning & Research	24,000.00	0.00	24,000.00	0.00	0.00
Support Serv - Communication	637,456.14	0.00	637,456.14	0.00	0.00
Support Serv - Staff & Personnel	409,463.81	0.00	750.00	408,713.81	408,713.81
Support Serv - Technology	134,181.86	0.00	8,966.51	125,215.35	125,215.35
Support Serv - Pupil Accounting	12,859.96	0.00	12,859.96	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	125,214.31	0.00	125,214.31	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	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
	7,406,102.34	1,730.34	6,603,161.27	801,210.73	773,291.13

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,830,744.00	0.00	2,830,744.00	0.00	0.00
Support Serv - Pupil	802,622.00	0.00	802,622.00	0.00	0.00
Support Serv - Instructional	65,408.00	0.00	65,408.00	0.00	0.00
Support Serv - Board of Ed	113,533.00	0.00	113,533.00	0.00	0.00
Support Serv - Executive Adm	76,447.00	0.00	76,447.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	285,019.00	0.00	285,019.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	52,448.00	0.00	24,020.00	28,428.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,933.00	0.00	4,933.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	484,368.00	325,516.00	158,852.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	4,715,522.00	325,516.00	4,361,578.00	28,428.00	0.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	159,137.89	0.00	159,137.89	0.00	0.00
Support Serv - Pupil	591,973.71	0.00	591,973.71	0.00	0.00
Support Serv - Instructional	1,465,478.57	0.00	1,465,478.57	0.00	0.00
Support Serv - Board of Ed	77,310.69	0.00	77,310.69	0.00	0.00
Support Serv - Executive Adm	501,478.70	0.00	501,478.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	323,649.05	1,394.60	70,777.81	251,476.64	251,476.64
Operations and Maintenance	787,809.88	18,992.00	0.00	768,817.88	0.00
Pupil Transportation	2,476.32	0.00	2,476.32	0.00	0.00
Support Serv - Planning & Research	7,190.00	0.00	7,190.00	0.00	0.00
Support Serv - Communication	123,018.64	0.00	123,018.64	0.00	0.00
Support Serv - Staff & Personnel	109,901.76	0.00	8,986.31	100,915.45	100,915.45
Support Serv - Technology	286,525.24	31,002.20	0.00	255,523.04	255,523.04
Support Serv - Pupil Accounting	66,875.00	0.00	66,875.00	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	1,795,124.98	0.00	1,795,124.98	0.00	0.00
Payments to Government Agencies	8,121,822.05	8,121,822.05	0.00	0.00	0.00
Facilities Acquisition	10,603.87	10,603.87	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,923,932.00	7,364.27	7,916,567.73	0.00	0.00
Support Serv - Pupil	6,192,154.34	0.00	6,192,154.34	0.00	0.00
Support Serv - Instructional	2,186,207.62	0.00	2,186,207.62	0.00	0.00
Support Serv - Board of Ed	10,600.00	0.00	10,600.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	209,168.90	1,819.33	59,330.59	148,018.98	148,018.98
Operations and Maintenance	122,956.20	10,000.00	45,170.58	67,785.62	0.00
Pupil Transportation	59,711.97	40,267.69	19,444.28	0.00	0.00
Support Serv - Planning & Research	196,138.39	0.00	196,138.39	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	309,763.70	0.00	113,839.71	195,923.99	195,923.99
Support Serv - Technology	11,252.50	0.00	3,219.77	8,032.73	8,032.73
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	48,207.16	0.00	48,207.16	0.00	0.00
Payments to Government Agencies	9,532,326.78	9,532,326.78	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,765,101.32	1,765,101.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,468,881.47	2,468,881.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	105,807.80	0.00	105,807.80	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,572,586.50	22,009,575.58	21,766,516.59	1,796,494.33	959,890.83

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
56010 Midland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	66,846,783.19	629,066.05	66,217,717.14	0.00	0.00
Support Serv - Pupil	8,212,935.77	0.00	8,212,935.77	0.00	0.00
Support Serv - Instructional	7,372,315.29	536.69	7,371,778.60	0.00	0.00
Support Serv - Board of Ed	297,232.85	0.00	297,232.85	0.00	0.00
Support Serv - Executive Adm	861,314.12	0.00	861,314.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,637,237.08	3,073.36	5,634,163.72	0.00	0.00
Support Serv - Business	1,299,894.44	117,056.85	0.00	1,182,837.59	1,182,837.59
Operations and Maintenance	6,976,434.57	208,351.75	35,935.88	6,732,146.94	0.00
Pupil Transportation	3,018,922.67	0.00	3,018,922.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	132,391.52	0.00	132,391.52	0.00	0.00
Support Serv - Staff & Personnel	658,675.92	0.00	89,351.31	569,324.61	569,324.61
Support Serv - Technology	1,882,243.93	792,738.66	0.00	1,089,505.27	1,089,505.27
Support Serv - Pupil Accounting	88,781.85	0.00	88,781.85	0.00	0.00
Support Serv - Central - Other	165,886.53	0.00	165,886.53	0.00	0.00
Support Serv - Other	1,671,017.75	0.00	1,671,017.75	0.00	0.00
Community Services	229,599.54	0.00	229,599.54	0.00	0.00
Payments to Government Agencies	28,800.00	28,800.00	0.00	0.00	0.00
Facilities Acquisition	473,734.65	473,734.65	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	5,284,333.17	2,548,490.62	2,735,842.55	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	60,340.00	60,340.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,555,280.74	8,555,280.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,412,327.62	3,412,327.62	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
	123,166,483.20	16,829,796.99	96,762,871.80	9,573,814.41	2,841,667.47

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
56020 Bullock Creek School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,946,959.44	368,564.52	14,578,394.92	0.00	0.00
Support Serv - Pupil	1,592,655.70	0.00	1,592,655.70	0.00	0.00
Support Serv - Instructional	1,051,698.00	0.00	1,051,698.00	0.00	0.00
Support Serv - Board of Ed	46,211.74	0.00	46,211.74	0.00	0.00
Support Serv - Executive Adm	305,657.66	0.00	305,657.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,477,206.20	0.00	1,477,206.20	0.00	0.00
Support Serv - Business	457,321.23	86,299.17	32,663.76	338,358.30	338,358.30
Operations and Maintenance	2,368,702.11	224,817.46	177,177.04	1,966,707.61	0.00
Pupil Transportation	1,636,450.91	16,900.00	1,619,550.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	68,734.07	0.00	68,734.07	0.00	0.00
Support Serv - Staff & Personnel	77,553.18	0.00	77,553.18	0.00	0.00
Support Serv - Technology	85,440.07	51,881.18	14,902.63	18,656.26	18,656.26
Support Serv - Pupil Accounting	40,785.63	0.00	40,785.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	434,922.57	0.00	434,922.57	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,651,243.89	865,702.94	785,540.95	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 **	2,289,149.38	2,289,149.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,387,948.91	2,387,948.91	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,918,640.69	6,291,263.56	22,303,654.96	2,323,722.17	357,014.56

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
56030 Coleman Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,913,354.44	85,886.49	4,827,467.95	0.00	0.00
Support Serv - Pupil	840,054.87	0.00	840,054.87	0.00	0.00
Support Serv - Instructional	347,765.39	0.00	347,765.39	0.00	0.00
Support Serv - Board of Ed	85,253.02	0.00	85,253.02	0.00	0.00
Support Serv - Executive Adm	314,419.71	0.00	314,419.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	486,208.34	0.00	486,208.34	0.00	0.00
Support Serv - Business	328,412.46	11,863.92	0.00	316,548.54	316,548.54
Operations and Maintenance	952,354.03	11,113.20	39,235.48	902,005.35	0.00
Pupil Transportation	545,763.19	36,617.35	509,145.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,329.22	0.00	41,329.22	0.00	0.00
Support Serv - Staff & Personnel	8,620.00	0.00	8,620.00	0.00	0.00
Support Serv - Technology	279,678.95	71,249.41	30,776.29	177,653.25	177,653.25
Support Serv - Pupil Accounting	17,596.00	0.00	17,596.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	267,673.46	0.00	267,673.46	0.00	0.00
Community Services	29,225.73	0.00	29,225.73	0.00	0.00
Payments to Government Agencies	131,578.99	131,578.99	0.00	0.00	0.00
Facilities Acquisition	4,780.00	4,780.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	701,474.53	268,162.79	433,311.74	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	98,819.26	98,819.26	0.00	0.00	0.00
Debt Service Funds					
All Costs **	620,884.68	620,884.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	194,557.29	194,557.29	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
	11,209,803.56	1,535,513.38	8,278,083.04	1,396,207.14	494,201.79

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
56050 Meridian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,236,020.62	126,897.17	11,109,123.45	0.00	0.00
Support Serv - Pupil	1,386,634.54	0.00	1,386,634.54	0.00	0.00
Support Serv - Instructional	945,639.30	0.00	945,639.30	0.00	0.00
Support Serv - Board of Ed	112,487.91	0.00	112,487.91	0.00	0.00
Support Serv - Executive Adm	377,854.65	10,720.66	367,133.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,677,531.87	0.00	1,677,531.87	0.00	0.00
Support Serv - Business	391,555.82	41,914.80	0.00	349,641.02	349,641.02
Operations and Maintenance	1,708,784.03	32,590.00	19,916.56	1,656,277.47	0.00
Pupil Transportation	1,032,809.10	0.00	1,032,809.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,427.19	0.00	12,427.19	0.00	0.00
Support Serv - Staff & Personnel	88,768.90	0.00	78,574.87	10,194.03	10,194.03
Support Serv - Technology	522,718.64	64,467.44	5,056.53	453,194.67	453,194.67
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	325,960.84	0.00	325,960.84	0.00	0.00
Community Services	538,690.76	115,318.16	423,372.60	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	1,402,183.03	755,648.01	646,535.02	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 **	3,580,864.44	3,580,864.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	470,071.31	470,071.31	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
	25,811,002.95	5,198,491.99	18,143,203.77	2,469,307.19	813,029.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
56901 Windover High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	487,410.34	2,759.80	484,650.54	0.00	0.00
Support Serv - Pupil	41,837.56	0.00	41,837.56	0.00	0.00
Support Serv - Instructional	3,903.97	0.00	3,903.97	0.00	0.00
Support Serv - Board of Ed	21,542.26	0.00	21,542.26	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	237,371.73	0.00	237,371.73	0.00	0.00
Support Serv - Business	52,129.49	0.00	3,044.09	49,085.40	49,085.40
Operations and Maintenance	164,436.17	0.00	0.00	164,436.17	0.00
Pupil Transportation	80,620.00	0.00	80,620.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	18,744.49	0.00	0.00	18,744.49	18,744.49
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	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,211.00	39,196.00	25,015.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,463.00	12,463.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,184,670.01	54,418.80	897,985.15	232,266.06	67,829.89

Michigan Department of Education
Costs for the Development of 2025-2026 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	564,991.18	0.00	564,991.18	0.00	0.00
Support Serv - Pupil	140,359.03	0.00	140,359.03	0.00	0.00
Support Serv - Instructional	11,470.04	0.00	11,470.04	0.00	0.00
Support Serv - Board of Ed	18,708.28	0.00	18,708.28	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	242,877.74	0.00	242,877.74	0.00	0.00
Support Serv - Business	118,614.60	0.00	0.00	118,614.60	118,614.60
Operations and Maintenance	197,327.84	0.00	1,623.45	195,704.39	0.00
Pupil Transportation	80,680.80	0.00	80,680.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,106.08	0.00	14,106.08	0.00	0.00
Support Serv - Staff & Personnel	14,642.65	0.00	0.00	14,642.65	14,642.65
Support Serv - Technology	12,390.84	0.00	0.00	12,390.84	12,390.84
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	3,922.46	0.00	3,922.46	0.00	0.00
Community Services	318.89	33.31	285.58	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	61,018.13	46,164.67	14,853.46	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
	1,481,428.56	46,197.98	1,093,878.10	341,352.48	145,648.09

**Michigan Department of Education
Costs for the Development of 2025-2026 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	9,037,453.53	77,341.28	8,960,112.25	0.00	0.00
Support Serv - Pupil	1,060,731.95	0.00	1,060,731.95	0.00	0.00
Support Serv - Instructional	605,720.44	0.00	605,720.44	0.00	0.00
Support Serv - Board of Ed	71,175.58	0.00	71,175.58	0.00	0.00
Support Serv - Executive Adm	396,263.08	0.00	396,263.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,186,310.10	2,036.03	1,184,274.07	0.00	0.00
Support Serv - Business	253,905.72	65,420.47	0.00	188,485.25	188,485.25
Operations and Maintenance	1,620,335.17	182,886.15	232,537.44	1,204,911.58	0.00
Pupil Transportation	1,109,380.33	0.00	1,109,380.33	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	5,666.67	0.00	5,666.67	0.00	0.00
Support Serv - Technology	262,129.16	62,197.44	0.00	199,931.72	199,931.72
Support Serv - Pupil Accounting	7,646.27	0.00	7,646.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	350,130.90	27,476.37	322,654.53	0.00	0.00
Community Services	375,595.48	0.00	375,595.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	125,637.98	125,637.98	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,165,016.78	482,334.89	682,681.89	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 **	1,261,428.70	1,261,428.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,540.24	13,540.24	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
	18,908,068.08	2,300,299.55	15,014,439.98	1,593,328.55	388,416.97

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
57030 McBain Rural Agricultural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,865,537.68	9,947.65	8,855,590.03	0.00	0.00
Support Serv - Pupil	548,492.85	49,220.00	499,272.85	0.00	0.00
Support Serv - Instructional	623,858.08	0.00	623,858.08	0.00	0.00
Support Serv - Board of Ed	95,633.21	0.00	95,633.21	0.00	0.00
Support Serv - Executive Adm	342,538.73	0.00	342,538.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	734,343.92	0.00	734,343.92	0.00	0.00
Support Serv - Business	129,373.52	31,865.13	0.00	97,508.39	97,508.39
Operations and Maintenance	1,480,101.85	77,548.64	130,862.20	1,271,691.01	0.00
Pupil Transportation	933,528.58	0.00	933,528.58	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	548,184.69	20,511.96	0.00	527,672.73	527,672.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	76,414.08	0.00	76,414.08	0.00	0.00
Support Serv - Other	461,832.25	67,479.94	394,352.31	0.00	0.00
Community Services	9,546.13	0.00	9,546.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	37,137.39	37,137.39	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	1,231,864.01	594,939.06	636,924.95	0.00	0.00
Community Services	14,161.45	0.00	14,161.45	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 **	251,256.94	251,256.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,310,614.76	1,310,614.76	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
	17,694,420.12	2,450,521.47	13,347,026.52	1,896,872.13	625,181.12

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58000 Monroe ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,586,021.54	324,848.40	6,261,173.14	0.00	0.00
Support Serv - Pupil	2,243,397.00	0.00	2,243,397.00	0.00	0.00
Support Serv - Instructional	3,528,155.68	2,639.57	3,525,516.11	0.00	0.00
Support Serv - Board of Ed	71,288.75	0.00	71,288.75	0.00	0.00
Support Serv - Executive Adm	556,275.76	0.00	556,275.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,953.18	0.00	464,953.18	0.00	0.00
Support Serv - Business	1,508,286.02	1,361.58	408,908.66	1,098,015.78	1,098,015.78
Operations and Maintenance	619,433.43	51,309.37	220,229.11	347,894.95	0.00
Pupil Transportation	158,860.53	0.00	158,860.53	0.00	0.00
Support Serv - Planning & Research	238,307.84	0.00	238,307.84	0.00	0.00
Support Serv - Communication	136,495.06	0.00	136,495.06	0.00	0.00
Support Serv - Staff & Personnel	530,632.45	1,908.96	57,901.54	470,821.95	470,821.95
Support Serv - Technology	2,065,312.34	235,032.32	141,318.19	1,688,961.83	1,688,961.83
Support Serv - Pupil Accounting	48,808.12	0.00	48,808.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,057.65	0.00	5,057.65	0.00	0.00
Community Services	1,103,775.71	0.00	1,103,775.71	0.00	0.00
Payments to Government Agencies	4,364,263.59	4,364,263.59	0.00	0.00	0.00
Facilities Acquisition	5,575.00	5,575.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,577,509.60	18,551.29	15,558,958.31	0.00	0.00
Support Serv - Pupil	18,730,819.24	0.00	18,730,819.24	0.00	0.00
Support Serv - Instructional	2,680,538.60	0.00	2,680,538.60	0.00	0.00
Support Serv - Board of Ed	61,519.33	0.00	61,519.33	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	441,066.41	0.00	441,066.41	0.00	0.00
Support Serv - Business	114,793.24	20,446.10	0.00	94,347.14	94,347.14
Operations and Maintenance	1,069,775.53	81,742.87	149,444.85	838,587.81	0.00
Pupil Transportation	1,281,406.78	60,084.00	1,221,322.78	0.00	0.00
Support Serv - Planning & Research	182,823.77	0.00	182,823.77	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,274.52	0.00	0.00	17,274.52	17,274.52
Support Serv - Technology	165,285.65	10,451.82	5,404.42	149,429.41	149,429.41
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	279,391.06	89,639.66	189,751.40	0.00	0.00
Community Services	338,272.78	0.00	338,272.78	0.00	0.00
Payments to Government Agencies	15,825,159.20	15,825,159.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	845,716.30	845,716.30	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
	81,846,251.66	21,938,730.03	55,202,188.24	4,705,333.39	3,518,850.63

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58010 Monroe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	37,430,947.32	758,819.96	36,672,127.36	0.00	0.00
Support Serv - Pupil	6,140,338.30	0.00	6,140,338.30	0.00	0.00
Support Serv - Instructional	4,799,877.14	44,781.82	4,755,095.32	0.00	0.00
Support Serv - Board of Ed	375,309.05	13,028.00	362,281.05	0.00	0.00
Support Serv - Executive Adm	438,809.62	5,707.12	433,102.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,662,483.53	27,838.28	4,634,645.25	0.00	0.00
Support Serv - Business	1,056,062.35	113,655.60	104,230.50	838,176.25	838,176.25
Operations and Maintenance	8,202,271.00	681,184.32	362,668.34	7,158,418.34	0.00
Pupil Transportation	3,374,416.98	59,357.65	3,315,059.33	0.00	0.00
Support Serv - Planning & Research	3,279.66	0.00	3,279.66	0.00	0.00
Support Serv - Communication	165,670.98	0.00	165,670.98	0.00	0.00
Support Serv - Staff & Personnel	948,406.77	14,627.84	118,511.88	815,267.05	815,267.05
Support Serv - Technology	2,213,948.47	277,932.37	201,723.49	1,734,292.61	1,734,292.61
Support Serv - Pupil Accounting	171,893.98	189.42	171,704.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,169,640.56	31,653.12	1,137,987.44	0.00	0.00
Community Services	892,097.41	358.26	891,739.15	0.00	0.00
Payments to Government Agencies	35,067.01	35,067.01	0.00	0.00	0.00
Facilities Acquisition	4,161,636.51	4,103,989.31	57,647.20	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,616,558.76	2,415,051.52	2,201,507.24	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 **	3,004,336.26	3,004,336.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,946,866.41	11,946,866.41	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
	95,809,918.07	23,534,444.27	61,729,319.55	10,546,154.25	3,387,735.91

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58020 Airport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,318,310.70	506,555.00	23,811,755.70	0.00	0.00
Support Serv - Pupil	1,726,054.21	0.00	1,726,054.21	0.00	0.00
Support Serv - Instructional	862,560.94	0.00	862,560.94	0.00	0.00
Support Serv - Board of Ed	106,255.52	0.00	106,255.52	0.00	0.00
Support Serv - Executive Adm	437,172.77	0.00	437,172.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,172,444.27	254.98	2,172,189.29	0.00	0.00
Support Serv - Business	486,775.70	1,465.86	5,663.50	479,646.34	479,646.34
Operations and Maintenance	3,367,707.03	295,637.11	14,777.62	3,057,292.30	0.00
Pupil Transportation	2,374,044.94	0.00	2,374,044.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,369.47	0.00	41,369.47	0.00	0.00
Support Serv - Staff & Personnel	73,629.66	0.00	10,203.38	63,426.28	63,426.28
Support Serv - Technology	853,973.99	208,549.50	0.00	645,424.49	645,424.49
Support Serv - Pupil Accounting	150,050.06	0.00	150,050.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	623,632.12	2,735.62	620,896.50	0.00	0.00
Community Services	465,721.62	0.00	465,721.62	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	2,133.36	0.00	0.00	2,133.36	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	2,134,928.82	219,582.82	1,915,346.00	0.00	0.00
Community Services	1,016,507.29	0.00	1,016,507.29	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 **	1,991,189.27	1,991,189.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	816,307.50	816,307.50	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
	44,020,769.24	4,042,277.66	35,730,568.81	4,247,922.77	1,188,497.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58030 Bedford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,439,648.09	454,519.73	29,985,128.36	0.00	0.00
Support Serv - Pupil	2,427,240.41	1,949.00	2,425,291.41	0.00	0.00
Support Serv - Instructional	1,922,795.07	0.00	1,922,795.07	0.00	0.00
Support Serv - Board of Ed	421,796.95	0.00	421,796.95	0.00	0.00
Support Serv - Executive Adm	793,272.00	0.00	793,272.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,879,646.76	3,762.00	3,875,884.76	0.00	0.00
Support Serv - Business	490,547.95	0.00	11,455.70	479,092.25	479,092.25
Operations and Maintenance	3,827,039.97	47,457.93	38,600.95	3,740,981.09	0.00
Pupil Transportation	3,156,304.21	72,450.00	3,083,854.21	0.00	0.00
Support Serv - Planning & Research	58,932.47	0.00	58,932.47	0.00	0.00
Support Serv - Communication	36,277.47	0.00	36,277.47	0.00	0.00
Support Serv - Staff & Personnel	715,290.57	0.00	17,514.90	697,775.67	697,775.67
Support Serv - Technology	119,461.79	0.00	79.88	119,381.91	119,381.91
Support Serv - Pupil Accounting	10,901.85	0.00	10,901.85	0.00	0.00
Support Serv - Central - Other	100,201.40	0.00	100,201.40	0.00	0.00
Support Serv - Other	2,302,818.43	1,044,185.78	1,258,632.65	0.00	0.00
Community Services	8,291.12	0.00	8,291.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,485.52	20,038.63	1,446.89	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	293,855.36	101,347.53	192,507.83	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	82,185.00	0.00	0.00	82,185.00	82,185.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	727.69	0.00	727.69	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	786,051.92	0.00	0.00	786,051.92	786,051.92
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	2,884,917.98	1,166,263.71	1,718,654.27	0.00	0.00
Community Services	1,027,644.08	8,744.15	1,018,899.93	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 **	2,508,850.00	2,508,850.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	305,188.79	305,188.79	0.00	0.00	0.00
Trust Funds					
All Costs *	110,583.68	15,820.37	94,763.31	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
	58,731,956.53	5,750,577.62	47,075,911.07	5,905,467.84	2,164,486.75

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58050 Dundee Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,820,223.19	22,622.36	12,797,600.83	0.00	0.00
Support Serv - Pupil	806,238.94	0.00	806,238.94	0.00	0.00
Support Serv - Instructional	266,864.34	0.00	266,864.34	0.00	0.00
Support Serv - Board of Ed	100,098.67	0.00	100,098.67	0.00	0.00
Support Serv - Executive Adm	385,220.92	0.00	385,220.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,105,011.36	0.00	1,105,011.36	0.00	0.00
Support Serv - Business	490,920.41	198,435.59	9,529.61	282,955.21	282,955.21
Operations and Maintenance	3,047,012.21	109,365.33	183,703.31	2,753,943.57	0.00
Pupil Transportation	1,076,035.22	137,702.00	938,333.22	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	21,970.64	0.00	20,578.08	1,392.56	1,392.56
Support Serv - Technology	555,571.23	122,779.60	50,937.95	381,853.68	381,853.68
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	657,045.04	11,300.00	645,745.04	0.00	0.00
Community Services	106,741.46	0.00	106,741.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,295.78	28,295.78	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	69,466.84	0.00	69,466.84	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	154,413.87	122,277.59	31,004.30	1,131.98	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	1,400,208.05	94,575.54	1,305,632.51	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 **	3,698,286.80	3,698,286.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,701,111.61	12,701,111.61	0.00	0.00	0.00
Trust Funds					
All Costs *	30,821.55	0.00	30,821.55	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,521,558.13	17,246,752.20	18,853,528.93	3,421,277.00	666,201.45

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58070 Ida Public School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,577,202.00	67,350.14	10,509,851.86	0.00	0.00
Support Serv - Pupil	1,225,787.70	0.00	1,225,787.70	0.00	0.00
Support Serv - Instructional	242,714.95	749.50	241,965.45	0.00	0.00
Support Serv - Board of Ed	95,644.96	0.00	95,644.96	0.00	0.00
Support Serv - Executive Adm	367,645.42	1,716.87	365,928.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,379,878.91	7,728.58	1,372,150.33	0.00	0.00
Support Serv - Business	315,192.88	11,399.25	18,145.88	285,647.75	285,647.75
Operations and Maintenance	1,498,473.43	16,424.59	152,084.64	1,329,964.20	0.00
Pupil Transportation	927,402.15	86,032.73	841,369.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,275.33	0.00	12,275.33	0.00	0.00
Support Serv - Staff & Personnel	1,316.42	0.00	1,316.42	0.00	0.00
Support Serv - Technology	4,920.25	4,920.25	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	365,583.46	4,233.95	361,349.51	0.00	0.00
Community Services	1,572.15	0.00	1,572.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	181,742.07	181,742.07	0.00	0.00	0.00
Special Revenue Funds					
Instructional	152,156.35	132,621.63	19,534.72	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	336,021.17	66,471.98	25,858.30	243,690.89	243,690.89
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	1,425,957.42	628,229.25	797,728.17	0.00	0.00
Community Services	8,590.11	0.00	8,590.11	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
Debt Service Funds					
All Costs **	161,122.62	161,122.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,510,180.75	2,510,180.75	0.00	0.00	0.00
Trust Funds					
All Costs *	60.00	0.00	60.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,791,440.50	3,880,924.16	16,051,213.50	1,859,302.84	529,338.64

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58080 Jefferson Schools (Monroe)
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,192,024.41	83,654.28	10,108,370.13	0.00	0.00
Support Serv - Pupil	917,257.32	0.00	917,257.32	0.00	0.00
Support Serv - Instructional	704,701.46	0.00	704,701.46	0.00	0.00
Support Serv - Board of Ed	140,664.27	0.00	140,664.27	0.00	0.00
Support Serv - Executive Adm	454,827.09	0.00	454,827.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	937,499.63	0.00	937,499.63	0.00	0.00
Support Serv - Business	444,312.42	24,113.88	0.00	420,198.54	420,198.54
Operations and Maintenance	3,007,684.22	204,018.77	734,435.57	2,069,229.88	0.00
Pupil Transportation	1,122,829.63	154,710.00	968,119.63	0.00	0.00
Support Serv - Planning & Research	17,811.55	0.00	17,811.55	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,829.31	0.00	8,004.06	825.25	825.25
Support Serv - Technology	448,657.14	116,165.03	0.00	332,492.11	332,492.11
Support Serv - Pupil Accounting	86,947.77	0.00	86,947.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	415,959.48	30,949.00	385,010.48	0.00	0.00
Community Services	325,775.50	5,463.09	320,312.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	300,000.00	300,000.00	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	7.95	7.95	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,228,115.43	69,347.94	1,158,767.49	0.00	0.00
Community Services	833,579.61	55,677.46	777,902.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	37,306.00	37,306.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,129,438.00	1,129,438.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,754,228.19	2,210,851.40	17,720,631.01	2,822,745.78	753,515.90

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58090 Mason Consolidated Schools (Monroe)
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,892,071.47	120,905.53	7,771,165.94	0.00	0.00
Support Serv - Pupil	710,330.54	0.00	710,330.54	0.00	0.00
Support Serv - Instructional	104,009.49	0.00	104,009.49	0.00	0.00
Support Serv - Board of Ed	67,056.84	0.00	67,056.84	0.00	0.00
Support Serv - Executive Adm	318,849.30	2,925.84	315,923.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	878,196.36	1,810.67	876,385.69	0.00	0.00
Support Serv - Business	308,182.36	23,795.68	28,742.25	255,644.43	255,644.43
Operations and Maintenance	1,852,127.27	181,646.86	273,076.31	1,397,404.10	0.00
Pupil Transportation	576,405.04	10,178.62	566,226.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,820.55	0.00	51,820.55	0.00	0.00
Support Serv - Staff & Personnel	21,368.69	186.10	1,744.52	19,438.07	19,438.07
Support Serv - Technology	16,761.44	0.00	0.00	16,761.44	16,761.44
Support Serv - Pupil Accounting	11,520.56	0.00	11,520.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	385,407.65	8,361.10	377,046.55	0.00	0.00
Community Services	42,722.59	0.00	42,722.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,797.80	4,797.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	88,925.36	48,852.50	40,072.86	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	74,158.45	0.00	74,158.45	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,607.50	0.00	0.00	2,607.50	2,607.50
Support Serv - Technology	150,187.60	43,230.00	9,346.38	97,611.22	97,611.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	893,241.72	304,649.04	588,592.68	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	193,075.59	193,075.59	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
	14,643,824.17	944,415.33	11,909,942.08	1,789,466.76	392,062.66

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58100 Summerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,430,341.34	786.42	4,429,554.92	0.00	0.00
Support Serv - Pupil	428,190.05	0.00	428,190.05	0.00	0.00
Support Serv - Instructional	50,829.85	0.00	50,829.85	0.00	0.00
Support Serv - Board of Ed	59,674.78	0.00	59,674.78	0.00	0.00
Support Serv - Executive Adm	292,164.94	0.00	292,164.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	549,284.12	606.88	548,677.24	0.00	0.00
Support Serv - Business	215,549.74	0.00	1,079.75	214,469.99	214,469.99
Operations and Maintenance	886,231.05	51,989.44	98,633.42	735,608.19	0.00
Pupil Transportation	463,688.57	29,345.30	434,343.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,164.98	0.00	1,164.98	0.00	0.00
Support Serv - Staff & Personnel	15,974.90	0.00	7,837.11	8,137.79	8,137.79
Support Serv - Technology	47,001.24	0.00	961.05	46,040.19	46,040.19
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	258,363.43	0.00	258,363.43	0.00	0.00
Community Services	355.67	0.00	355.67	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	118,234.57	34,472.50	83,762.07	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,605.35	3,122.92	2,184.53	297.90	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	34,580.49	1,903.00	0.00	32,677.49	32,677.49
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	739,896.41	320,608.94	419,287.47	0.00	0.00
Community Services	104,901.75	0.00	104,901.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,404.00	0.00	7,404.00	0.00	0.00
Debt Service Funds					
All Costs **	416,600.00	416,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,135,637.23	869,035.40	7,229,370.28	1,037,231.55	301,325.46

Michigan Department of Education
Costs for the Development of 2025-2026 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	6,267,646.38	91,368.84	6,176,277.54	0.00	0.00
Support Serv - Pupil	459,913.83	0.00	459,913.83	0.00	0.00
Support Serv - Instructional	248,141.59	0.00	248,141.59	0.00	0.00
Support Serv - Board of Ed	51,041.61	0.00	51,041.61	0.00	0.00
Support Serv - Executive Adm	310,319.43	99.00	310,220.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	699,103.51	0.00	699,103.51	0.00	0.00
Support Serv - Business	288,559.32	1,886.95	33,316.66	253,355.71	253,355.71
Operations and Maintenance	1,218,558.28	171,345.92	33,851.32	1,013,361.04	0.00
Pupil Transportation	870,486.24	497,204.54	373,281.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,441.53	0.00	11,441.53	0.00	0.00
Support Serv - Staff & Personnel	124,223.51	0.00	17,638.21	106,585.30	106,585.30
Support Serv - Technology	50,354.71	384.07	0.00	49,970.64	49,970.64
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	330,520.26	15,084.57	315,435.69	0.00	0.00
Community Services	716.24	0.00	716.24	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	115.04	0.00	111.59	3.45	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	655,024.96	180,442.77	474,582.19	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 **	1,247,652.85	1,247,652.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,252,299.18	1,252,299.18	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
	14,086,118.47	3,457,768.69	9,205,073.64	1,423,276.14	409,911.65

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58901 New Bedford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	450,987.14	0.00	450,987.14	0.00	0.00
Support Serv - Pupil	43,074.75	0.00	43,074.75	0.00	0.00
Support Serv - Instructional	10,581.16	0.00	10,581.16	0.00	0.00
Support Serv - Board of Ed	55,899.61	0.00	55,899.61	0.00	0.00
Support Serv - Executive Adm	147,522.72	0.00	147,522.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,196.27	0.00	177,196.27	0.00	0.00
Support Serv - Business	12,417.35	0.00	0.00	12,417.35	12,417.35
Operations and Maintenance	208,635.99	655.00	0.00	207,980.99	0.00
Pupil Transportation	47,572.35	0.00	47,572.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,199.10	0.00	20,199.10	0.00	0.00
Support Serv - Staff & Personnel	273.00	0.00	0.00	273.00	273.00
Support Serv - Technology	6,760.44	0.00	0.00	6,760.44	6,760.44
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	5,400.00	0.00	5,400.00	0.00	0.00
Community Services	16,434.95	0.00	16,434.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,500.00	3,500.00	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	106,546.90	106,546.90	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
	1,313,001.73	110,701.90	974,868.05	227,431.78	19,450.79

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
58902 Triumph Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,098,201.00	0.00	4,098,201.00	0.00	0.00
Support Serv - Pupil	395,805.00	0.00	395,805.00	0.00	0.00
Support Serv - Instructional	1,129,116.00	0.00	1,129,116.00	0.00	0.00
Support Serv - Board of Ed	155,107.00	0.00	155,107.00	0.00	0.00
Support Serv - Executive Adm	372,830.00	0.00	372,830.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	805,312.00	0.00	805,312.00	0.00	0.00
Support Serv - Business	294,939.00	0.00	0.00	294,939.00	294,939.00
Operations and Maintenance	1,409,172.00	0.00	-412.00	1,409,584.00	0.00
Pupil Transportation	12,914.00	0.00	12,914.00	0.00	0.00
Support Serv - Planning & Research	22,024.00	0.00	22,024.00	0.00	0.00
Support Serv - Communication	93,795.00	0.00	93,795.00	0.00	0.00
Support Serv - Staff & Personnel	537,996.00	0.00	0.00	537,996.00	537,996.00
Support Serv - Technology	119,373.00	0.00	0.00	119,373.00	119,373.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	85,338.00	0.00	85,338.00	0.00	0.00
Support Serv - Other	14,250.00	0.00	14,250.00	0.00	0.00
Community Services	1,329.00	0.00	1,329.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,547,501.00	0.00	7,185,609.00	2,361,892.00	952,308.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
59000 Montcalm Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	852,210.84	0.00	852,210.84	0.00	0.00
Support Serv - Pupil	1,143,715.55	0.00	1,143,715.55	0.00	0.00
Support Serv - Instructional	1,411,260.17	7,984.00	1,403,276.17	0.00	0.00
Support Serv - Board of Ed	62,810.12	0.00	62,810.12	0.00	0.00
Support Serv - Executive Adm	428,970.65	0.00	428,970.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,008,823.88	38.78	35,132.78	973,652.32	973,652.32
Operations and Maintenance	585,321.26	87,591.63	20,265.00	477,464.63	0.00
Pupil Transportation	21.44	0.00	21.44	0.00	0.00
Support Serv - Planning & Research	8,186.51	0.00	8,186.51	0.00	0.00
Support Serv - Communication	25,483.24	0.00	25,483.24	0.00	0.00
Support Serv - Staff & Personnel	57,367.05	0.00	16,873.70	40,493.35	40,493.35
Support Serv - Technology	962,515.77	18,135.04	0.00	944,380.73	944,380.73
Support Serv - Pupil Accounting	54,000.00	0.00	54,000.00	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	410,332.76	0.00	410,332.76	0.00	0.00
Payments to Government Agencies	5,504,854.78	5,504,854.78	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,596,627.33	129,717.11	8,466,910.22	0.00	0.00
Support Serv - Pupil	8,514,715.43	0.00	8,514,715.43	0.00	0.00
Support Serv - Instructional	1,728,828.55	1,629.00	1,727,199.55	0.00	0.00
Support Serv - Board of Ed	122,601.33	0.00	122,601.33	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	178,161.51	0.00	178,161.51	0.00	0.00
Support Serv - Business	162.55	162.55	0.00	0.00	0.00
Operations and Maintenance	1,263,300.19	108,145.38	1,477.44	1,153,677.37	0.00
Pupil Transportation	1,991,389.21	87,415.00	1,903,974.21	0.00	0.00
Support Serv - Planning & Research	224,280.31	0.00	224,280.31	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	55,073.14	0.00	0.00	55,073.14	55,073.14
Support Serv - Technology	437,256.49	0.00	0.00	437,256.49	437,256.49
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	85,369.93	0.00	85,369.93	0.00	0.00
Community Services	28,737.54	0.00	28,737.54	0.00	0.00
Payments to Government Agencies	2,795,010.72	2,795,010.72	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	117,376.40	117,376.40	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
	38,654,764.65	8,858,060.39	25,714,706.23	4,081,998.03	2,450,856.03

Michigan Department of Education
Costs for the Development of 2025-2026 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	6,041,962.60	7,723.64	6,034,238.96	0.00	0.00
Support Serv - Pupil	608,435.22	255.70	608,179.52	0.00	0.00
Support Serv - Instructional	148,989.15	0.00	148,989.15	0.00	0.00
Support Serv - Board of Ed	50,751.19	0.00	50,751.19	0.00	0.00
Support Serv - Executive Adm	307,442.35	312.90	307,129.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	613,085.47	195.00	612,890.47	0.00	0.00
Support Serv - Business	202,194.95	4,825.42	0.00	197,369.53	197,369.53
Operations and Maintenance	999,738.10	90,746.60	44,510.12	864,481.38	0.00
Pupil Transportation	643,026.30	236,108.27	406,918.03	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	3,741.06	0.00	65.00	3,676.06	3,676.06
Support Serv - Technology	201,919.10	10,702.66	0.00	191,216.44	191,216.44
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	219,964.96	11,573.46	208,391.50	0.00	0.00
Community Services	1,121.68	0.00	1,121.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	71,876.12	71,876.12	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	28,167.42	0.00	0.00	28,167.42	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	903,611.50	397,887.38	505,724.12	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	88,730.00	88,730.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,347,934.42	1,347,934.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	523,164.50	523,164.50	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
	13,005,856.09	2,792,036.07	8,928,909.19	1,284,910.83	392,262.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
59045 Montabella Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,483,936.28	2,376.15	6,481,560.13	0.00	0.00
Support Serv - Pupil	847,534.89	0.00	847,534.89	0.00	0.00
Support Serv - Instructional	652,241.69	0.00	652,241.69	0.00	0.00
Support Serv - Board of Ed	44,462.73	0.00	44,462.73	0.00	0.00
Support Serv - Executive Adm	228,576.80	0.00	228,576.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	527,478.16	0.00	527,478.16	0.00	0.00
Support Serv - Business	135,159.42	2,585.95	0.00	132,573.47	132,573.47
Operations and Maintenance	1,098,913.31	33,438.23	119,144.52	946,330.56	0.00
Pupil Transportation	780,078.59	283,353.53	496,725.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,028.76	0.00	51,028.76	0.00	0.00
Support Serv - Staff & Personnel	13,644.25	0.00	0.00	13,644.25	13,644.25
Support Serv - Technology	168,259.98	28,714.99	0.00	139,544.99	139,544.99
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	308,813.76	22,500.00	286,313.76	0.00	0.00
Community Services	8,442.38	0.00	8,442.38	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	20,366.42	0.00	20,366.42	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	818,202.30	382,913.54	435,288.76	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 **	1,386,007.71	1,386,007.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,024,695.03	1,024,695.03	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
	14,597,842.46	3,166,585.13	10,199,164.06	1,232,093.27	285,762.71

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
59070 Greenville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,264,361.86	13,069.86	30,251,292.00	0.00	0.00
Support Serv - Pupil	3,874,188.06	0.00	3,874,188.06	0.00	0.00
Support Serv - Instructional	1,675,985.91	5,394.97	1,670,590.94	0.00	0.00
Support Serv - Board of Ed	179,561.80	0.00	179,561.80	0.00	0.00
Support Serv - Executive Adm	847,767.63	0.00	847,767.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,077,161.51	0.00	3,077,161.51	0.00	0.00
Support Serv - Business	890,138.05	292,353.01	1,031.60	596,753.44	596,753.44
Operations and Maintenance	3,875,678.32	109,108.66	82,426.52	3,684,143.14	0.00
Pupil Transportation	2,023,297.72	230,674.00	1,792,623.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	566.00	0.00	566.00	0.00	0.00
Support Serv - Staff & Personnel	418,603.60	0.00	1,600.00	417,003.60	417,003.60
Support Serv - Technology	1,066,640.13	244,920.04	0.00	821,720.09	821,720.09
Support Serv - Pupil Accounting	2,354.21	0.00	2,354.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,687,363.09	43,177.81	1,644,185.28	0.00	0.00
Community Services	884,150.90	214.85	883,936.05	0.00	0.00
Payments to Government Agencies	266,376.46	266,376.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,307.41	3,307.41	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,531,595.91	1,939,456.09	1,592,139.82	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 **	4,392,311.66	4,392,311.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,700.00	8,700.00	0.00	0.00	0.00
Trust Funds					
All Costs *	51,237.10	0.00	51,237.10	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,021,347.33	7,549,064.82	45,952,662.24	5,519,620.27	1,835,477.13

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
59080 Tri County Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,614,666.30	34,007.78	14,580,658.52	0.00	0.00
Support Serv - Pupil	1,513,847.47	0.00	1,513,847.47	0.00	0.00
Support Serv - Instructional	801,348.83	18.99	801,329.84	0.00	0.00
Support Serv - Board of Ed	263,411.22	0.00	263,411.22	0.00	0.00
Support Serv - Executive Adm	319,075.08	865.56	318,209.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,468,217.72	0.00	1,468,217.72	0.00	0.00
Support Serv - Business	367,824.45	9,475.53	7,673.11	350,675.81	350,675.81
Operations and Maintenance	1,725,992.65	58,835.76	0.00	1,667,156.89	0.00
Pupil Transportation	1,519,239.21	351,180.00	1,168,059.21	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	8,500.00	0.00	8,500.00	0.00	0.00
Support Serv - Technology	625,499.76	225,355.79	35,664.50	364,479.47	364,479.47
Support Serv - Pupil Accounting	154,045.37	0.00	154,045.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,864.76	0.00	477,864.76	0.00	0.00
Community Services	106,328.96	0.00	106,328.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	839,026.16	839,026.16	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	37,323.34	0.00	37,323.34	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	441.70	0.00	441.70	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	1,720,923.23	981,666.85	739,256.38	0.00	0.00
Community Services	121,488.06	5,761.57	115,726.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,654.00	2,654.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,025,672.59	2,025,672.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,235,557.76	4,235,557.76	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
	32,948,948.62	8,770,078.34	21,796,558.11	2,382,312.17	715,155.28

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
59090 Lakeview Community Schools (Montcalm)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,751,721.34	29,911.93	7,721,809.41	0.00	0.00
Support Serv - Pupil	904,440.78	0.00	904,440.78	0.00	0.00
Support Serv - Instructional	563,310.41	0.00	563,310.41	0.00	0.00
Support Serv - Board of Ed	51,177.27	0.00	51,177.27	0.00	0.00
Support Serv - Executive Adm	347,132.35	0.00	347,132.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	877,585.40	0.00	877,585.40	0.00	0.00
Support Serv - Business	131,290.43	0.00	0.00	131,290.43	131,290.43
Operations and Maintenance	2,073,675.38	410,152.31	116,550.33	1,546,972.74	0.00
Pupil Transportation	842,783.38	8,569.00	834,214.38	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	12,388.93	0.00	3,168.69	9,220.24	9,220.24
Support Serv - Technology	366,411.06	135,781.23	9,100.00	221,529.83	221,529.83
Support Serv - Pupil Accounting	29,514.94	0.00	29,514.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,110.06	27,327.43	311,782.63	0.00	0.00
Community Services	19,728.08	0.00	19,728.08	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	55,746.87	0.00	6,022.87	49,724.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	22,752.93	0.00	0.00	22,752.93	22,752.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,169,702.28	662,668.27	507,034.01	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	14,999.00	14,999.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,364,115.00	2,364,115.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,836,323.64	9,836,323.64	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
	27,773,909.53	13,489,847.81	12,302,571.55	1,981,490.17	384,793.43

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
59125 Central Montcalm Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,822,816.54	16,130.27	10,806,686.27	0.00	0.00
Support Serv - Pupil	1,313,673.03	0.00	1,313,673.03	0.00	0.00
Support Serv - Instructional	974,714.39	0.00	974,714.39	0.00	0.00
Support Serv - Board of Ed	92,403.18	0.00	92,403.18	0.00	0.00
Support Serv - Executive Adm	375,073.09	0.00	375,073.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,063,472.30	0.00	1,063,472.30	0.00	0.00
Support Serv - Business	208,467.55	331.49	0.00	208,136.06	208,136.06
Operations and Maintenance	2,185,764.34	39,716.53	265,108.84	1,880,938.97	0.00
Pupil Transportation	1,541,554.43	389,203.86	1,152,350.57	0.00	0.00
Support Serv - Planning & Research	7,533.62	0.00	7,533.62	0.00	0.00
Support Serv - Communication	9,480.33	0.00	9,480.33	0.00	0.00
Support Serv - Staff & Personnel	45,998.79	0.00	19,756.19	26,242.60	26,242.60
Support Serv - Technology	530,003.27	241,169.46	0.00	288,833.81	288,833.81
Support Serv - Pupil Accounting	14,699.04	0.00	14,699.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,380.70	32,761.00	385,619.70	0.00	0.00
Community Services	29,428.45	0.00	29,428.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	77,696.40	76,197.90	1,498.50	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	1,415.00	0.00	0.00	1,415.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	771.14	0.00	0.00	771.14	771.14
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,446,986.69	671,377.13	775,609.56	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 **	2,440,837.50	2,440,837.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,440.22	5,440.22	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
	23,606,610.00	3,913,165.36	17,287,107.06	2,406,337.58	523,983.61

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
59150 Vestaburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,795,365.16	8,982.38	6,786,382.78	0.00	0.00
Support Serv - Pupil	824,134.66	0.00	824,134.66	0.00	0.00
Support Serv - Instructional	641,000.06	0.00	641,000.06	0.00	0.00
Support Serv - Board of Ed	67,901.64	0.00	67,901.64	0.00	0.00
Support Serv - Executive Adm	422,911.65	0.00	422,911.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	588,622.44	0.00	588,622.44	0.00	0.00
Support Serv - Business	455,236.58	0.00	0.00	455,236.58	455,236.58
Operations and Maintenance	871,724.64	71,533.14	1,356.50	798,835.00	0.00
Pupil Transportation	441,997.97	95,267.40	346,730.57	0.00	0.00
Support Serv - Planning & Research	50,116.00	0.00	50,116.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,449.05	0.00	0.00	6,449.05	6,449.05
Support Serv - Technology	540,066.67	182,483.19	5,200.00	352,383.48	352,383.48
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	192,993.47	0.00	192,993.47	0.00	0.00
Community Services	274.06	0.00	274.06	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	5,044.24	0.00	0.00	5,044.24	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	764.58	0.00	0.00	764.58	764.58
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	675,466.75	241,922.37	433,544.38	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 **	1,032,050.00	1,032,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	489,053.11	489,053.11	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
	14,101,172.73	2,121,291.59	10,361,168.21	1,618,712.93	814,833.69

Michigan Department of Education
Costs for the Development of 2025-2026 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	6,165,692.99	0.00	6,165,692.99	0.00	0.00
Support Serv - Pupil	1,843,689.30	0.00	1,843,689.30	0.00	0.00
Support Serv - Instructional	4,780,262.99	11,044.40	4,769,218.59	0.00	0.00
Support Serv - Board of Ed	168,541.56	0.00	168,541.56	0.00	0.00
Support Serv - Executive Adm	1,378,491.72	0.00	1,378,491.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	319,181.00	0.00	319,181.00	0.00	0.00
Support Serv - Business	374,085.44	0.00	0.00	374,085.44	374,085.44
Operations and Maintenance	3,369,294.05	0.00	32,072.52	3,337,221.53	0.00
Pupil Transportation	7,054.55	0.00	7,054.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	599,766.13	4,100.25	595,665.88	0.00	0.00
Support Serv - Staff & Personnel	444,856.63	0.00	3,912.50	440,944.13	440,944.13
Support Serv - Technology	6,413.53	0.00	0.00	6,413.53	6,413.53
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	56,287.83	0.00	56,287.83	0.00	0.00
Community Services	205,624.47	0.00	205,624.47	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	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
	19,719,242.19	15,144.65	15,545,432.91	4,158,664.63	821,443.10

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
60010 Atlanta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,272,785.50	11,266.65	2,261,518.85	0.00	0.00
Support Serv - Pupil	10,568.29	0.00	10,568.29	0.00	0.00
Support Serv - Instructional	47,503.34	10,309.00	37,194.34	0.00	0.00
Support Serv - Board of Ed	27,514.89	0.00	27,514.89	0.00	0.00
Support Serv - Executive Adm	152,850.45	0.00	152,850.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,214.71	0.00	177,214.71	0.00	0.00
Support Serv - Business	201,009.57	5,800.95	0.00	195,208.62	195,208.62
Operations and Maintenance	684,087.83	86,408.68	95,352.21	502,326.94	0.00
Pupil Transportation	469,095.90	261,681.74	207,414.16	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	113,808.06	27,058.50	0.00	86,749.56	86,749.56
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	87,732.63	0.00	87,732.63	0.00	0.00
Community Services	2,883.98	0.00	2,883.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,332.00	5,332.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,096.10	156,732.67	143,363.43	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 **	519,094.60	519,094.60	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
	5,071,577.85	1,083,684.79	3,203,607.94	784,285.12	281,958.18

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
60020 Hillman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,829,400.28	135,936.89	3,693,463.39	0.00	0.00
Support Serv - Pupil	25,453.17	0.00	25,453.17	0.00	0.00
Support Serv - Instructional	117,565.89	5,988.00	111,577.89	0.00	0.00
Support Serv - Board of Ed	41,386.73	0.00	41,386.73	0.00	0.00
Support Serv - Executive Adm	338,260.34	0.00	338,260.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	411,458.55	0.00	411,458.55	0.00	0.00
Support Serv - Business	159,556.06	0.00	0.00	159,556.06	159,556.06
Operations and Maintenance	741,388.67	33,564.04	52,806.75	655,017.88	0.00
Pupil Transportation	366,943.72	0.00	366,943.72	0.00	0.00
Support Serv - Planning & Research	16,320.00	0.00	16,320.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	282,684.82	23,949.86	3,575.00	255,159.96	255,159.96
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	131,122.97	4,645.00	126,477.97	0.00	0.00
Community Services	3,218.15	0.00	3,218.15	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	502,290.52	201,195.25	301,095.27	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	104,967.26	104,967.26	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
	7,072,017.13	510,246.30	5,492,036.93	1,069,733.90	414,716.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61000 Muskegon Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,696,184.69	0.00	2,696,184.69	0.00	0.00
Support Serv - Pupil	1,196,337.27	466.20	1,195,871.07	0.00	0.00
Support Serv - Instructional	6,163,928.76	53,963.59	6,109,965.17	0.00	0.00
Support Serv - Board of Ed	66,592.20	0.00	66,592.20	0.00	0.00
Support Serv - Executive Adm	518,107.53	2,131.79	515,975.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	392,883.65	1,859.70	391,023.95	0.00	0.00
Support Serv - Business	1,762,637.00	15,656.41	69,979.30	1,677,001.29	1,677,001.29
Operations and Maintenance	1,571,663.78	157,927.02	141,713.96	1,272,022.80	0.00
Pupil Transportation	971,719.17	259,030.00	712,689.17	0.00	0.00
Support Serv - Planning & Research	4,123.10	0.00	4,123.10	0.00	0.00
Support Serv - Communication	368,101.84	36,592.14	331,509.70	0.00	0.00
Support Serv - Staff & Personnel	1,607,112.93	2,598.00	106,248.18	1,498,266.75	1,498,266.75
Support Serv - Technology	2,073,240.73	7,263.96	0.00	2,065,976.77	2,065,976.77
Support Serv - Pupil Accounting	314,435.24	0.00	314,435.24	0.00	0.00
Support Serv - Central - Other	159,515.79	0.00	159,515.79	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,461,797.64	12,261.80	6,449,535.84	0.00	0.00
Payments to Government Agencies	16,671,771.46	16,671,771.46	0.00	0.00	0.00
Facilities Acquisition	15,945.00	15,945.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,543,560.62	384,630.75	12,158,929.87	0.00	0.00
Support Serv - Pupil	7,580,057.14	12,496.61	7,567,560.53	0.00	0.00
Support Serv - Instructional	3,433,630.35	31,782.33	3,401,848.02	0.00	0.00
Support Serv - Board of Ed	45,838.20	0.00	45,838.20	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	1,800,083.03	1,503.39	1,798,579.64	0.00	0.00
Support Serv - Business	35,375.81	0.00	652.58	34,723.23	34,723.23
Operations and Maintenance	1,162,295.04	23,630.14	23,453.56	1,115,211.34	0.00
Pupil Transportation	95,197.87	0.00	95,197.87	0.00	0.00
Support Serv - Planning & Research	958,616.23	1,994.00	956,622.23	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	114,680.87	0.00	41,404.56	73,276.31	73,276.31
Support Serv - Technology	252,676.54	7,197.00	0.00	245,479.54	245,479.54
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	204,292.36	100,169.31	104,123.05	0.00	0.00
Community Services	844.86	0.00	844.86	0.00	0.00
Payments to Government Agencies	16,724,991.02	16,724,991.02	0.00	0.00	0.00
Facilities Acquisition	764,641.76	760,581.76	4,060.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,523,769.03	1,523,769.03	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
	90,256,648.51	36,810,212.41	45,464,478.07	7,981,958.03	5,594,723.89

Michigan Department of Education
Costs for the Development of 2025-2026 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	28,256,994.84	0.00	28,256,994.84	0.00	0.00
Support Serv - Pupil	4,400,834.05	0.00	4,400,834.05	0.00	0.00
Support Serv - Instructional	4,368,277.22	0.00	4,368,277.22	0.00	0.00
Support Serv - Board of Ed	221,685.55	0.00	221,685.55	0.00	0.00
Support Serv - Executive Adm	467,474.75	2,076.60	465,398.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,396,104.88	0.00	3,396,104.88	0.00	0.00
Support Serv - Business	971,187.84	67,362.55	2,568.90	901,256.39	901,256.39
Operations and Maintenance	16,606,491.89	267,079.88	11,639,121.56	4,700,290.45	0.00
Pupil Transportation	1,756,837.61	0.00	1,756,837.61	0.00	0.00
Support Serv - Planning & Research	33,800.00	0.00	33,800.00	0.00	0.00
Support Serv - Communication	234,932.79	0.00	234,932.79	0.00	0.00
Support Serv - Staff & Personnel	773,183.45	0.00	198,495.47	574,687.98	574,687.98
Support Serv - Technology	1,014,585.41	0.00	80,584.97	934,000.44	934,000.44
Support Serv - Pupil Accounting	18,745.67	0.00	18,745.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,028,444.53	0.00	1,028,444.53	0.00	0.00
Community Services	929,415.04	0.00	929,415.04	0.00	0.00
Payments to Government Agencies	13,750.00	13,750.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,299.99	0.00	1,299.99	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,418.99	0.00	0.00	12,418.99	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	275,497.50	275,497.50	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,875,706.67	973,414.34	2,902,292.33	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	311,009.94	311,009.94	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,514,998.82	5,514,998.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,543,781.67	34,543,781.67	0.00	0.00	0.00
Trust Funds					
All Costs *	75,311.04	0.00	75,311.04	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	109,102,770.14	41,968,971.30	60,011,144.59	7,122,654.25	2,409,944.81

Michigan Department of Education
Costs for the Development of 2025-2026 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	36,217,674.29	633,289.51	35,584,384.78	0.00	0.00
Support Serv - Pupil	4,557,214.08	8,014.91	4,549,199.17	0.00	0.00
Support Serv - Instructional	1,300,762.30	0.00	1,300,762.30	0.00	0.00
Support Serv - Board of Ed	89,750.83	0.00	89,750.83	0.00	0.00
Support Serv - Executive Adm	602,299.13	0.00	602,299.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,977,488.13	3,090.60	2,974,397.53	0.00	0.00
Support Serv - Business	709,464.60	104,112.43	0.00	605,352.17	605,352.17
Operations and Maintenance	4,545,600.16	31,498.36	18,282.41	4,495,819.39	0.00
Pupil Transportation	1,837,899.46	310,996.00	1,526,903.46	0.00	0.00
Support Serv - Planning & Research	2,132.66	0.00	2,132.66	0.00	0.00
Support Serv - Communication	12,415.35	0.00	12,415.35	0.00	0.00
Support Serv - Staff & Personnel	404,125.27	0.00	20,644.57	383,480.70	383,480.70
Support Serv - Technology	424,017.81	2,145.09	0.00	421,872.72	421,872.72
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	1,364,017.55	0.00	1,364,017.55	0.00	0.00
Community Services	35,903.35	0.00	35,903.35	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	396,287.24	11,677.40	384,609.84	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	383,359.61	258,912.81	124,446.80	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,500.98	0.00	0.00	1,500.98	1,500.98
Operations and Maintenance	174,075.74	0.00	107,108.37	66,967.37	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	334,439.28	0.00	0.00	334,439.28	334,439.28
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	3,974,865.59	1,643,237.12	2,331,628.47	0.00	0.00
Community Services	1,060,308.49	53,362.48	1,006,946.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	172,868.74	172,868.74	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,538,192.11	6,538,192.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,144,029.04	8,144,029.04	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	134,447.00	134,447.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,395,138.79	18,049,873.60	52,035,832.58	6,309,432.61	1,746,645.85

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61065 Oakridge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,056,825.14	30,073.45	15,026,751.69	0.00	0.00
Support Serv - Pupil	2,355,614.24	83.92	2,355,530.32	0.00	0.00
Support Serv - Instructional	1,321,009.45	0.00	1,321,009.45	0.00	0.00
Support Serv - Board of Ed	77,417.19	0.00	77,417.19	0.00	0.00
Support Serv - Executive Adm	222,108.00	0.00	222,108.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,786,878.22	0.00	1,786,878.22	0.00	0.00
Support Serv - Business	474,178.16	9,331.66	21,780.51	443,065.99	443,065.99
Operations and Maintenance	2,239,753.78	170,854.17	674,060.42	1,394,839.19	0.00
Pupil Transportation	1,308,264.04	473,226.00	835,038.04	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	160,329.78	0.00	53,167.44	107,162.34	107,162.34
Support Serv - Technology	542,514.80	232,911.59	47,479.23	262,123.98	262,123.98
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	579,439.58	0.00	579,439.58	0.00	0.00
Community Services	23,813.65	0.00	23,813.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	121,183.29	121,183.29	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	10,500.00	0.00	10,500.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	42,263.94	37,652.78	0.00	4,611.16	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	322,222.66	159,194.33	0.00	163,028.33	163,028.33
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	2,427,821.56	1,228,457.06	1,199,364.50	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	2,750.00	2,750.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,716,055.75	2,716,055.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	898,175.28	898,175.28	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,689,118.51	6,079,949.28	24,234,338.24	2,374,830.99	975,380.64

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61080 Fruitport Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,682,162.90	10,011.87	21,672,151.03	0.00	0.00
Support Serv - Pupil	3,929,039.30	0.00	3,929,039.30	0.00	0.00
Support Serv - Instructional	1,606,877.58	13,389.20	1,593,488.38	0.00	0.00
Support Serv - Board of Ed	49,451.70	0.00	49,451.70	0.00	0.00
Support Serv - Executive Adm	557,252.05	0.00	557,252.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,081,026.25	0.00	2,081,026.25	0.00	0.00
Support Serv - Business	618,469.38	64,194.76	296.22	553,978.40	553,978.40
Operations and Maintenance	3,707,905.63	38,317.80	604,758.24	3,064,829.59	0.00
Pupil Transportation	2,642,233.02	83,507.00	2,558,726.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,251.54	0.00	9,251.54	0.00	0.00
Support Serv - Staff & Personnel	33,739.12	0.00	33,739.12	0.00	0.00
Support Serv - Technology	664,717.13	5,250.00	187,218.67	472,248.46	472,248.46
Support Serv - Pupil Accounting	5,703.19	0.00	5,703.19	0.00	0.00
Support Serv - Central - Other	1,203.00	0.00	1,203.00	0.00	0.00
Support Serv - Other	796,936.30	41,586.90	755,349.40	0.00	0.00
Community Services	129,813.42	15,533.90	114,279.52	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	12,897.21	4,679.71	8,217.50	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	303,306.10	224,097.06	79,209.04	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	198.18	0.00	0.00	198.18	198.18
Operations and Maintenance	1,652.84	0.00	0.00	1,652.84	0.00
Pupil Transportation	6,128.00	0.00	6,128.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	37,881.92	0.00	0.00	37,881.92	37,881.92
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	2,917,092.39	1,109,692.47	1,807,399.92	0.00	0.00
Community Services	1,031,287.98	5,740.00	1,025,547.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,041.22	6,041.22	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,451,550.00	5,451,550.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,554,512.03	1,554,512.03	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
	49,847,929.38	8,637,703.92	37,079,436.07	4,130,789.39	1,064,306.96

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61120 Holton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,920,056.78	6,857.56	6,913,199.22	0.00	0.00
Support Serv - Pupil	1,133,262.06	0.00	1,133,262.06	0.00	0.00
Support Serv - Instructional	308,558.06	0.00	308,558.06	0.00	0.00
Support Serv - Board of Ed	51,456.48	0.00	51,456.48	0.00	0.00
Support Serv - Executive Adm	314,404.69	0.00	314,404.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	537,257.68	0.00	537,257.68	0.00	0.00
Support Serv - Business	267,931.77	73,803.74	0.00	194,128.03	194,128.03
Operations and Maintenance	1,284,977.87	99,539.00	86,009.44	1,099,429.43	0.00
Pupil Transportation	750,887.77	7,000.00	743,887.77	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	14,224.58	0.00	0.00	14,224.58	14,224.58
Support Serv - Technology	169,735.53	0.00	0.00	169,735.53	169,735.53
Support Serv - Pupil Accounting	63,848.33	0.00	63,848.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	336,708.72	24,176.67	312,532.05	0.00	0.00
Community Services	54,488.20	0.00	54,488.20	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	106,782.96	0.00	106,782.96	0.00	0.00
Support Serv - Pupil	31,724.41	0.00	31,724.41	0.00	0.00
Support Serv - Instructional	6,347.79	0.00	6,347.79	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	35,431.12	0.00	0.00	35,431.12	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	46,174.48	0.00	0.00	46,174.48	46,174.48
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	1,057,025.74	447,672.13	609,353.61	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 **	1,487,400.00	1,487,400.00	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
	14,978,685.02	2,146,449.10	11,273,112.75	1,559,123.17	424,262.62

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61180 Montague Area Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,843,707.73	68,425.00	10,775,282.73	0.00	0.00
Support Serv - Pupil	1,613,760.17	0.00	1,613,760.17	0.00	0.00
Support Serv - Instructional	245,579.97	0.00	245,579.97	0.00	0.00
Support Serv - Board of Ed	69,074.31	2,614.80	66,459.51	0.00	0.00
Support Serv - Executive Adm	308,704.70	0.00	308,704.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,079,127.40	3,305.92	1,075,821.48	0.00	0.00
Support Serv - Business	251,539.36	32,938.42	0.00	218,600.94	218,600.94
Operations and Maintenance	1,976,940.45	19,449.75	87,734.92	1,869,755.78	0.00
Pupil Transportation	1,252,575.01	215,429.00	1,037,146.01	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	74,274.20	0.00	0.00	74,274.20	74,274.20
Support Serv - Technology	142,061.55	0.00	0.00	142,061.55	142,061.55
Support Serv - Pupil Accounting	39,190.43	0.00	39,190.43	0.00	0.00
Support Serv - Central - Other	2,879.52	0.00	2,879.52	0.00	0.00
Support Serv - Other	622,575.24	73,785.48	548,789.76	0.00	0.00
Community Services	26,037.09	0.00	26,037.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	160,650.00	160,650.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	213,291.57	193,737.24	19,554.33	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	27,865.11	0.00	27,865.11	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	543.99	0.00	0.00	543.99	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	82,069.01	0.00	0.00	82,069.01	82,069.01
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	1,818,640.52	773,207.06	1,045,433.46	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	14,909.93	0.00	14,909.93	0.00	0.00
Debt Service Funds					
All Costs **	3,516,760.38	3,516,760.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,456,948.24	6,456,948.24	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
	30,839,705.88	11,517,251.29	16,935,149.12	2,387,305.47	517,005.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61190 Orchard View Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,316,536.56	0.00	19,316,536.56	0.00	0.00
Support Serv - Pupil	2,046,739.49	0.00	2,046,739.49	0.00	0.00
Support Serv - Instructional	447,976.77	0.00	447,976.77	0.00	0.00
Support Serv - Board of Ed	60,437.01	0.00	60,437.01	0.00	0.00
Support Serv - Executive Adm	526,766.36	0.00	526,766.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,984,233.82	0.00	1,984,233.82	0.00	0.00
Support Serv - Business	652,411.52	0.00	20,062.54	632,348.98	632,348.98
Operations and Maintenance	3,874,327.84	60,494.04	1,444,461.09	2,369,372.71	0.00
Pupil Transportation	1,139,330.33	206.14	1,139,124.19	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	95,846.44	0.00	3,561.56	92,284.88	92,284.88
Support Serv - Technology	322,712.59	0.00	20,950.00	301,762.59	301,762.59
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	525,663.02	0.00	525,663.02	0.00	0.00
Community Services	143,041.00	0.00	143,041.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,391,580.24	6,463.77	2,385,116.47	0.00	0.00
Support Serv - Pupil	272,156.78	0.00	272,156.78	0.00	0.00
Support Serv - Instructional	602,650.05	0.00	602,650.05	0.00	0.00
Support Serv - Board of Ed	22,090.00	0.00	22,090.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	122,636.63	0.00	71,871.61	50,765.02	50,765.02
Operations and Maintenance	994,144.04	0.00	148,525.11	845,618.93	0.00
Pupil Transportation	7,201.36	0.00	7,201.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,980.00	0.00	3,980.00	0.00	0.00
Support Serv - Staff & Personnel	940.00	0.00	940.00	0.00	0.00
Support Serv - Technology	430,219.58	121,441.69	0.00	308,777.89	308,777.89
Support Serv - Pupil Accounting	110,855.24	0.00	110,855.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,177,601.08	2,286,812.98	1,890,788.10	0.00	0.00
Community Services	1,914,430.45	38,511.36	1,875,919.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	93,597.45	93,597.45	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,434,339.25	3,434,339.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	115,848.92	115,848.92	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
	45,830,293.82	6,157,715.60	35,071,647.22	4,600,931.00	1,385,939.36

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61210 Ravenna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,155,798.36	6,766.84	8,149,031.52	0.00	0.00
Support Serv - Pupil	1,299,022.35	0.00	1,299,022.35	0.00	0.00
Support Serv - Instructional	325,828.16	179,968.96	145,859.20	0.00	0.00
Support Serv - Board of Ed	106,675.21	0.00	106,675.21	0.00	0.00
Support Serv - Executive Adm	421,416.07	0.00	421,416.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	839,069.28	0.00	839,069.28	0.00	0.00
Support Serv - Business	360,185.13	61,264.80	0.00	298,920.33	298,920.33
Operations and Maintenance	1,763,130.93	159,474.71	90,086.08	1,513,570.14	0.00
Pupil Transportation	602,729.51	53,463.00	549,266.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,133.00	0.00	2,133.00	0.00	0.00
Support Serv - Staff & Personnel	59,303.45	0.00	2,019.65	57,283.80	57,283.80
Support Serv - Technology	214,642.45	5,862.60	0.00	208,779.85	208,779.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	31,433.24	0.00	31,433.24	0.00	0.00
Support Serv - Other	486,651.54	4,988.33	481,663.21	0.00	0.00
Community Services	10,910.87	0.00	10,910.87	0.00	0.00
Payments to Government Agencies	55.88	55.88	0.00	0.00	0.00
Facilities Acquisition	9,350.00	9,350.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	60,956.78	0.00	60,956.78	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	812.61	812.61	0.00	0.00	0.00
Operations and Maintenance	6,024.78	6,024.78	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	135,050.95	68,257.23	0.00	66,793.72	66,793.72
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	1,315,062.86	103,571.82	1,211,491.04	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 **	2,770,404.00	2,770,404.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	930,296.46	930,296.46	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
	19,906,943.87	4,360,562.02	13,401,034.01	2,145,347.84	631,777.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61220 Reeths-Puffer Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,036,923.67	3,565.76	29,033,357.91	0.00	0.00
Support Serv - Pupil	5,051,203.59	0.00	5,051,203.59	0.00	0.00
Support Serv - Instructional	1,997,498.93	0.00	1,997,498.93	0.00	0.00
Support Serv - Board of Ed	95,519.12	0.00	95,519.12	0.00	0.00
Support Serv - Executive Adm	768,869.45	0.00	768,869.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,607,908.21	0.00	2,607,908.21	0.00	0.00
Support Serv - Business	691,965.08	173,181.41	0.00	518,783.67	518,783.67
Operations and Maintenance	4,399,095.44	414,991.02	106,253.28	3,877,851.14	0.00
Pupil Transportation	2,361,605.44	153,950.00	2,207,655.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,309.51	0.00	17,309.51	0.00	0.00
Support Serv - Staff & Personnel	42,193.36	0.00	13,013.24	29,180.12	29,180.12
Support Serv - Technology	493,315.42	2,524.00	26,807.00	463,984.42	463,984.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	82,548.77	0.00	82,548.77	0.00	0.00
Support Serv - Other	1,047,269.20	0.00	1,047,269.20	0.00	0.00
Community Services	352,366.05	0.00	352,366.05	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	65,468.30	0.00	65,468.30	0.00	0.00
Support Serv - Instructional	14,313.68	0.00	14,313.68	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	34,368.97	0.00	15,480.00	18,888.97	0.00
Pupil Transportation	2,417.07	0.00	2,417.07	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	2,672.38	0.00	2,672.38	0.00	0.00
Support Serv - Technology	47,167.94	0.00	0.00	47,167.94	47,167.94
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	3,069,277.21	988,241.66	2,081,035.55	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 **	7,154,585.22	7,154,585.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	646,320.21	646,320.21	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
	60,082,182.22	9,537,359.28	45,588,966.68	4,955,856.26	1,059,116.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61230 North Muskegon Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,215,194.01	1,269.41	8,213,924.60	0.00	0.00
Support Serv - Pupil	1,044,450.39	0.00	1,044,450.39	0.00	0.00
Support Serv - Instructional	229,818.97	0.00	229,818.97	0.00	0.00
Support Serv - Board of Ed	64,885.07	0.00	64,885.07	0.00	0.00
Support Serv - Executive Adm	516,794.26	0.00	516,794.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	530,068.33	0.00	530,068.33	0.00	0.00
Support Serv - Business	170,046.55	56,299.76	0.00	113,746.79	113,746.79
Operations and Maintenance	1,111,574.88	11,768.20	241,427.82	858,378.86	0.00
Pupil Transportation	337,987.37	92,780.00	245,207.37	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	10,592.45	0.00	0.00	10,592.45	10,592.45
Support Serv - Technology	203,775.71	1,750.00	0.00	202,025.71	202,025.71
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	492,851.03	29,154.50	463,696.53	0.00	0.00
Community Services	46,429.53	0.00	46,429.53	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	48,174.12	0.00	0.00	48,174.12	48,174.12
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	1,553,753.74	618,182.00	935,571.74	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	130,310.81	130,310.81	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,513,041.39	1,513,041.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,137,912.38	1,137,912.38	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
	17,357,660.99	3,592,468.45	12,532,274.61	1,232,917.93	374,539.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61240 Whitehall District Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,064,894.48	189.98	17,064,704.50	0.00	0.00
Support Serv - Pupil	2,423,591.05	0.00	2,423,591.05	0.00	0.00
Support Serv - Instructional	1,226,239.46	26,177.00	1,200,062.46	0.00	0.00
Support Serv - Board of Ed	102,967.74	0.00	102,967.74	0.00	0.00
Support Serv - Executive Adm	601,707.52	0.00	601,707.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,577,260.78	0.00	1,577,260.78	0.00	0.00
Support Serv - Business	498,696.91	17,125.49	0.00	481,571.42	481,571.42
Operations and Maintenance	2,261,592.31	21,233.23	294,222.21	1,946,136.87	0.00
Pupil Transportation	1,461,172.49	152,987.12	1,308,185.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,932.50	0.00	37,932.50	0.00	0.00
Support Serv - Staff & Personnel	23,029.48	0.00	255.44	22,774.04	22,774.04
Support Serv - Technology	292,924.95	0.00	0.00	292,924.95	292,924.95
Support Serv - Pupil Accounting	100,829.85	0.00	100,829.85	0.00	0.00
Support Serv - Central - Other	6,577.25	0.00	6,577.25	0.00	0.00
Support Serv - Other	892,491.95	0.00	892,491.95	0.00	0.00
Community Services	258,103.78	18,024.88	240,078.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	201,562.81	201,562.81	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,838,454.31	154,630.54	1,683,823.77	0.00	0.00
Support Serv - Pupil	47,808.87	0.00	47,808.87	0.00	0.00
Support Serv - Instructional	227,645.03	0.00	227,645.03	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	879.92	0.00	879.92	0.00	0.00
Operations and Maintenance	124,047.63	0.00	68,714.18	55,333.45	0.00
Pupil Transportation	36,638.89	0.00	36,638.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	283.85	0.00	283.85	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,827,604.69	1,153,636.08	1,673,968.61	0.00	0.00
Community Services	3,042,857.32	105,671.09	2,937,186.23	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
Debt Service Funds					
All Costs **	3,254,759.18	3,254,759.18	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
	40,432,555.00	5,105,997.40	32,527,816.87	2,798,740.73	797,270.41

**Michigan Department of Education
 Costs for the Development of 2025-2026 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	942,732.64	16,572.15	926,160.49	0.00	0.00
Support Serv - Pupil	67,800.86	0.00	67,800.86	0.00	0.00
Support Serv - Instructional	191,190.97	0.00	191,190.97	0.00	0.00
Support Serv - Board of Ed	16,358.75	0.00	16,358.75	0.00	0.00
Support Serv - Executive Adm	238,939.97	0.00	238,939.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	170,112.73	0.00	170,112.73	0.00	0.00
Support Serv - Business	4,501.53	0.00	4,000.00	501.53	501.53
Operations and Maintenance	247,946.98	1,365.75	13,388.31	233,192.92	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	12,568.62	0.00	12,568.62	0.00	0.00
Support Serv - Staff & Personnel	8,327.23	0.00	0.00	8,327.23	8,327.23
Support Serv - Technology	18,020.67	0.00	250.00	17,770.67	17,770.67
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	2,835.55	0.00	2,835.55	0.00	0.00
Community Services	6,554.19	0.00	6,554.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	484,300.33	484,300.33	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	100,000.00	100,000.00	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
	2,628,132.02	718,179.23	1,650,160.44	259,792.35	26,599.43

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61902 Timberland Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,483,205.00	0.00	4,483,205.00	0.00	0.00
Support Serv - Pupil	1,011,321.00	0.00	1,011,321.00	0.00	0.00
Support Serv - Instructional	1,001,191.00	0.00	1,001,191.00	0.00	0.00
Support Serv - Board of Ed	104,094.00	0.00	104,094.00	0.00	0.00
Support Serv - Executive Adm	227,932.00	0.00	227,932.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	605,712.00	0.00	605,712.00	0.00	0.00
Support Serv - Business	84,034.00	0.00	0.00	84,034.00	84,034.00
Operations and Maintenance	1,228,898.00	0.00	64,395.00	1,164,503.00	0.00
Pupil Transportation	404,605.00	0.00	404,605.00	0.00	0.00
Support Serv - Planning & Research	6,501.00	0.00	6,501.00	0.00	0.00
Support Serv - Communication	36,193.00	0.00	36,193.00	0.00	0.00
Support Serv - Staff & Personnel	158,307.00	0.00	0.00	158,307.00	158,307.00
Support Serv - Technology	71,526.00	0.00	0.00	71,526.00	71,526.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	26,792.00	0.00	26,792.00	0.00	0.00
Support Serv - Other	3,130.00	0.00	3,130.00	0.00	0.00
Community Services	58,400.00	0.00	58,400.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,511,841.00	0.00	8,033,471.00	1,478,370.00	313,867.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,428,615.53	23,349.32	2,405,266.21	0.00	0.00
Support Serv - Pupil	459,057.56	0.00	459,057.56	0.00	0.00
Support Serv - Instructional	317,250.83	0.00	317,250.83	0.00	0.00
Support Serv - Board of Ed	39,044.79	0.00	39,044.79	0.00	0.00
Support Serv - Executive Adm	526,762.27	0.00	526,762.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	385,444.78	7,200.50	378,244.28	0.00	0.00
Support Serv - Business	45,582.40	11,999.19	4,000.00	29,583.21	29,583.21
Operations and Maintenance	449,866.58	0.00	60,971.58	388,895.00	0.00
Pupil Transportation	265,479.41	0.00	265,479.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,714.81	0.00	34,714.81	0.00	0.00
Support Serv - Staff & Personnel	51,764.04	0.00	45,000.00	6,764.04	6,764.04
Support Serv - Technology	31,279.88	0.00	0.00	31,279.88	31,279.88
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	3,387.36	0.00	3,387.36	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	15,445.64	15,445.64	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	441,333.22	229,238.42	212,094.80	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 **	25,719.32	25,719.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,947.36	21,947.36	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
	5,542,695.78	334,899.75	4,751,273.90	456,522.13	67,627.13

**Michigan Department of Education
Costs for the Development of 2025-2026 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	3,441,940.98	0.00	3,441,940.98	0.00	0.00
Support Serv - Pupil	637,262.43	0.00	637,262.43	0.00	0.00
Support Serv - Instructional	707,321.99	0.00	707,321.99	0.00	0.00
Support Serv - Board of Ed	583,955.20	0.00	583,955.20	0.00	0.00
Support Serv - Executive Adm	293,954.78	0.00	293,954.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	565,877.74	0.00	565,877.74	0.00	0.00
Support Serv - Business	203,580.68	0.00	97,906.25	105,674.43	105,674.43
Operations and Maintenance	1,651,981.21	19,163.51	193,788.59	1,439,029.11	0.00
Pupil Transportation	469,700.71	0.00	469,700.71	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	325,170.84	0.00	126,211.11	198,959.73	198,959.73
Support Serv - Technology	124,801.21	10,193.93	19,773.45	94,833.83	94,833.83
Support Serv - Pupil Accounting	3,773.84	0.00	3,773.84	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,028.13	0.00	104,028.13	0.00	0.00
Community Services	212,447.67	0.00	212,447.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,409.00	23,409.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,525.00	0.00	3,525.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,305.49	0.00	0.00	11,305.49	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	110,772.99	3,512.07	0.00	107,260.92	107,260.92
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	850,338.57	327,172.19	523,166.38	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
	10,325,148.46	383,450.70	7,984,634.25	1,957,063.51	506,728.91

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
61906 Muskegon Covenant Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	477,836.04	13,325.59	464,510.45	0.00	0.00
Support Serv - Pupil	175,907.81	0.00	175,907.81	0.00	0.00
Support Serv - Instructional	2,048.09	0.00	2,048.09	0.00	0.00
Support Serv - Board of Ed	28,072.42	0.00	28,072.42	0.00	0.00
Support Serv - Executive Adm	364,300.73	0.00	364,300.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	381,242.82	78,325.65	302,917.17	0.00	0.00
Support Serv - Business	18,377.59	0.00	0.00	18,377.59	18,377.59
Operations and Maintenance	273,509.94	0.00	47,500.00	226,009.94	0.00
Pupil Transportation	15,295.11	0.00	15,295.11	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	1,468.00	0.00	1,468.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	34,846.19	0.00	34,846.19	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	65,173.84	0.00	65,173.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	212,762.83	212,762.83	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,050,841.41	304,414.07	1,502,039.81	244,387.53	18,377.59

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 61907 Muskegon Maritime Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	526,174.96	0.00	526,174.96	0.00	0.00
Support Serv - Pupil	34,264.43	0.00	34,264.43	0.00	0.00
Support Serv - Instructional	1,287.06	0.00	1,287.06	0.00	0.00
Support Serv - Board of Ed	22,869.57	0.00	22,869.57	0.00	0.00
Support Serv - Executive Adm	175,158.32	0.00	175,158.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,303.13	0.00	5,303.13	0.00	0.00
Support Serv - Business	16,878.06	0.00	0.00	16,878.06	16,878.06
Operations and Maintenance	293,372.00	95,535.00	69,787.00	128,050.00	0.00
Pupil Transportation	41,700.00	0.00	41,700.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	141,432.00	99,773.63	8,663.60	32,994.77	32,994.77
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	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
	1,258,439.53	195,308.63	885,208.07	177,922.83	49,872.83

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
62000 Newaygo County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,551,039.78	11,974.64	2,539,065.14	0.00	0.00
Support Serv - Pupil	1,269,813.48	0.00	1,269,813.48	0.00	0.00
Support Serv - Instructional	1,965,489.38	0.00	1,965,489.38	0.00	0.00
Support Serv - Board of Ed	100,022.94	0.00	100,022.94	0.00	0.00
Support Serv - Executive Adm	501,259.04	0.00	501,259.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	29,957.49	0.00	29,957.49	0.00	0.00
Support Serv - Business	699,611.86	164.10	1,270.99	698,176.77	698,176.77
Operations and Maintenance	724,591.44	0.00	74,317.43	650,274.01	0.00
Pupil Transportation	506,911.90	0.00	506,911.90	0.00	0.00
Support Serv - Planning & Research	17,079.33	0.00	17,079.33	0.00	0.00
Support Serv - Communication	47,350.50	0.00	47,350.50	0.00	0.00
Support Serv - Staff & Personnel	282,504.11	0.00	46,635.03	235,869.08	235,869.08
Support Serv - Technology	281,073.64	25,907.36	55,108.92	200,057.36	200,057.36
Support Serv - Pupil Accounting	43,653.50	0.00	43,653.50	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	1,043,952.22	0.00	1,043,952.22	0.00	0.00
Payments to Government Agencies	427,578.50	427,578.50	0.00	0.00	0.00
Facilities Acquisition	19,713.46	19,713.46	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,289,316.28	149,411.12	5,139,905.16	0.00	0.00
Support Serv - Pupil	6,589,252.25	0.00	6,589,252.25	0.00	0.00
Support Serv - Instructional	1,833,142.29	0.00	1,833,142.29	0.00	0.00
Support Serv - Board of Ed	114,227.99	0.00	114,227.99	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	255,951.10	0.00	255,951.10	0.00	0.00
Support Serv - Business	57,056.16	7,294.97	872.66	48,888.53	48,888.53
Operations and Maintenance	755,351.65	18,645.68	0.00	736,705.97	0.00
Pupil Transportation	8,099.35	0.00	8,099.35	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	51,310.20	0.00	17,104.43	34,205.77	34,205.77
Support Serv - Technology	597,504.52	16,838.72	0.00	580,665.80	580,665.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,482.44	0.00	9,482.44	0.00	0.00
Support Serv - Other	294,917.79	48,646.93	246,270.86	0.00	0.00
Community Services	99,312.96	0.00	99,312.96	0.00	0.00
Payments to Government Agencies	1,885,618.89	1,885,618.89	0.00	0.00	0.00
Facilities Acquisition	282,996.02	282,996.02	0.00	0.00	0.00
Debt Service Funds					
All Costs **	160,150.00	160,150.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,318,147.59	2,318,147.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	3,931,068.30	92,836.36	3,838,231.94	0.00	0.00
Internal Service Funds					
All Costs	174,091.24	174,091.24	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,218,599.59	5,640,015.58	26,393,740.72	3,184,843.29	1,797,863.31

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
62040 Fremont Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,963,204.39	354,786.40	18,608,417.99	0.00	0.00
Support Serv - Pupil	748,812.08	1,049.00	747,763.08	0.00	0.00
Support Serv - Instructional	442,817.43	1,771.50	441,045.93	0.00	0.00
Support Serv - Board of Ed	111,441.18	0.00	111,441.18	0.00	0.00
Support Serv - Executive Adm	368,988.29	1,573.50	367,414.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,928,533.67	0.00	1,928,533.67	0.00	0.00
Support Serv - Business	492,969.25	63,171.67	0.00	429,797.58	429,797.58
Operations and Maintenance	2,165,330.20	98,061.00	126,344.59	1,940,924.61	0.00
Pupil Transportation	1,534,927.97	252,138.00	1,282,789.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,582.70	0.00	32,582.70	0.00	0.00
Support Serv - Staff & Personnel	2,624.25	0.00	450.00	2,174.25	2,174.25
Support Serv - Technology	572,949.31	0.00	41,062.00	531,887.31	531,887.31
Support Serv - Pupil Accounting	58,718.00	0.00	58,718.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	856,641.30	9,056.68	847,584.62	0.00	0.00
Community Services	576,127.70	0.00	576,127.70	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	63,267.72	0.00	63,267.72	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,905,406.45	665,260.26	1,240,146.19	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 **	4,045,814.00	4,045,814.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	907,062.87	907,062.87	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
	35,778,218.76	6,399,744.88	26,473,690.13	2,904,783.75	963,859.14

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
62050 Grant Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,134,185.40	286,273.20	13,847,912.20	0.00	0.00
Support Serv - Pupil	831,184.90	0.00	831,184.90	0.00	0.00
Support Serv - Instructional	535,316.00	0.00	535,316.00	0.00	0.00
Support Serv - Board of Ed	245,481.80	0.00	245,481.80	0.00	0.00
Support Serv - Executive Adm	573,683.00	0.00	573,683.00	0.00	0.00
Support Serv - Grant Writer	57,601.80	0.00	57,601.80	0.00	0.00
Support Serv - School Adm	1,341,763.70	0.00	1,341,763.70	0.00	0.00
Support Serv - Business	341,476.60	43,362.90	1,091.00	297,022.70	297,022.70
Operations and Maintenance	2,084,392.40	136,095.50	341,072.20	1,607,224.70	0.00
Pupil Transportation	878,891.80	279.20	878,612.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,197.40	0.00	3,197.40	0.00	0.00
Support Serv - Staff & Personnel	8,662.20	0.00	8,662.20	0.00	0.00
Support Serv - Technology	609,209.80	7,277.60	36,910.50	565,021.70	565,021.70
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	468,230.40	18,888.00	449,342.40	0.00	0.00
Community Services	191,320.50	0.00	191,320.50	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	204.90	0.00	198.80	6.10	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,302,769.90	572,061.40	730,708.50	0.00	0.00
Community Services	2,747.00	864.50	1,882.50	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 **	299,585.00	299,585.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	88,912.00	88,912.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,998,816.50	1,453,599.30	20,075,942.00	2,469,275.20	862,044.40

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
62060 Hesperia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,293,487.24	5,151.65	7,288,335.59	0.00	0.00
Support Serv - Pupil	365,138.66	0.00	365,138.66	0.00	0.00
Support Serv - Instructional	208,885.78	1,228.69	207,657.09	0.00	0.00
Support Serv - Board of Ed	211,694.03	916.00	210,778.03	0.00	0.00
Support Serv - Executive Adm	318,947.83	0.00	318,947.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	394,623.93	0.00	394,623.93	0.00	0.00
Support Serv - Business	356,689.46	140,413.15	0.00	216,276.31	216,276.31
Operations and Maintenance	1,025,445.65	102,080.04	37,314.46	886,051.15	0.00
Pupil Transportation	1,004,110.74	436,577.26	567,533.48	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	4,146.14	0.00	0.00	4,146.14	4,146.14
Support Serv - Technology	252,515.84	61,963.18	0.00	190,552.66	190,552.66
Support Serv - Pupil Accounting	23,567.00	0.00	23,567.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	360,551.21	3,424.95	357,126.26	0.00	0.00
Community Services	22,767.27	0.00	22,767.27	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,040.95	0.00	10,040.95	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	857,537.88	351,557.96	505,979.92	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 **	1,822,939.22	1,822,939.22	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
	14,533,088.83	2,926,252.10	10,309,810.47	1,297,026.26	410,975.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
62070 Newwaygo Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,089,388.41	0.00	15,089,388.41	0.00	0.00
Support Serv - Pupil	557,512.68	0.00	557,512.68	0.00	0.00
Support Serv - Instructional	44,214.87	0.00	44,214.87	0.00	0.00
Support Serv - Board of Ed	67,897.84	0.00	67,897.84	0.00	0.00
Support Serv - Executive Adm	312,190.99	5,710.35	306,480.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,584,006.35	15,821.15	1,568,185.20	0.00	0.00
Support Serv - Business	383,303.09	0.00	28,750.00	354,553.09	354,553.09
Operations and Maintenance	2,169,504.18	419,862.96	187,259.36	1,562,381.86	0.00
Pupil Transportation	1,267,525.52	237,181.16	1,030,344.36	0.00	0.00
Support Serv - Planning & Research	6,000.00	0.00	6,000.00	0.00	0.00
Support Serv - Communication	18,128.30	0.00	18,128.30	0.00	0.00
Support Serv - Staff & Personnel	2,197.74	0.00	668.99	1,528.75	1,528.75
Support Serv - Technology	525,895.68	238,409.93	11,800.00	275,685.75	275,685.75
Support Serv - Pupil Accounting	44,308.58	0.00	44,308.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	585,491.59	44,199.39	541,292.20	0.00	0.00
Community Services	139,070.55	0.00	139,070.55	0.00	0.00
Payments to Government Agencies	952.76	952.76	0.00	0.00	0.00
Facilities Acquisition	706,348.49	679,523.49	26,825.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,600.00	0.00	1,600.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,332,600.15	641,107.63	691,492.52	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 **	2,128,100.00	2,128,100.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	86,771.86	86,771.86	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
	27,053,009.63	4,497,640.68	20,361,219.50	2,194,149.45	631,767.59

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
62090 White Cloud Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,176,246.96	0.00	7,176,246.96	0.00	0.00
Support Serv - Pupil	636,177.56	0.00	636,177.56	0.00	0.00
Support Serv - Instructional	119,876.96	0.00	119,876.96	0.00	0.00
Support Serv - Board of Ed	80,196.72	0.00	80,196.72	0.00	0.00
Support Serv - Executive Adm	314,156.49	0.00	314,156.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	517,541.64	0.00	517,541.64	0.00	0.00
Support Serv - Business	286,784.30	0.00	0.00	286,784.30	286,784.30
Operations and Maintenance	1,321,161.12	0.00	6,500.00	1,314,661.12	0.00
Pupil Transportation	1,070,943.31	446,301.04	624,642.27	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	598.50	0.00	0.00	598.50	598.50
Support Serv - Technology	378,290.24	3,499.00	6,482.66	368,308.58	368,308.58
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	219,928.56	0.00	219,928.56	0.00	0.00
Community Services	4,815.99	0.00	4,815.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,840.58	2,840.58	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	954,416.26	452,447.02	501,969.24	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 **	2,253,676.06	2,253,676.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,759.33	24,759.33	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
	15,362,410.58	3,183,523.03	10,208,535.05	1,970,352.50	655,691.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
62470 Big Jackson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	193,291.87	0.00	193,291.87	0.00	0.00
Support Serv - Pupil	4,602.64	0.00	4,602.64	0.00	0.00
Support Serv - Instructional	5,550.40	0.00	5,550.40	0.00	0.00
Support Serv - Board of Ed	24,540.95	0.00	24,540.95	0.00	0.00
Support Serv - Executive Adm	13,157.69	0.00	13,157.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	34,753.67	0.00	34,753.67	0.00	0.00
Support Serv - Business	27,346.31	0.00	0.00	27,346.31	27,346.31
Operations and Maintenance	102,677.63	0.00	0.00	102,677.63	0.00
Pupil Transportation	71,787.98	0.00	71,787.98	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	2,893.00	0.00	0.00	2,893.00	2,893.00
Support Serv - Pupil Accounting	597.90	0.00	597.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,156.94	0.00	3,156.94	0.00	0.00
Community Services	48.70	0.00	48.70	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	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	26,523.51	26,523.51	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
	510,929.19	26,523.51	351,488.74	132,916.94	30,239.31

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63000 Oakland Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,250.59	0.00	42,250.59	0.00	0.00
Support Serv - Pupil	1,379,871.23	0.00	1,379,871.23	0.00	0.00
Support Serv - Instructional	12,805,387.25	0.00	12,805,387.25	0.00	0.00
Support Serv - Board of Ed	148,482.47	0.00	148,482.47	0.00	0.00
Support Serv - Executive Adm	1,491,252.78	0.00	1,491,252.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Business	1,035,623.22	28,813.76	61,377.83	945,431.63	945,431.63
Operations and Maintenance	703,004.83	0.00	101,117.49	601,887.34	0.00
Pupil Transportation	1,747,890.28	0.00	1,747,890.28	0.00	0.00
Support Serv - Planning & Research	517,610.07	0.00	517,610.07	0.00	0.00
Support Serv - Communication	698,873.75	48,995.00	649,878.75	0.00	0.00
Support Serv - Staff & Personnel	514,819.79	0.00	140,116.58	374,703.21	374,703.21
Support Serv - Technology	6,066,196.88	980,625.63	30,700.66	5,054,870.59	5,054,870.59
Support Serv - Pupil Accounting	529,131.24	0.00	529,131.24	0.00	0.00
Support Serv - Central - Other	528,407.18	0.00	528,407.18	0.00	0.00
Support Serv - Other	835,383.64	40,006.76	795,376.88	0.00	0.00
Community Services	867,027.84	0.00	867,027.84	0.00	0.00
Payments to Government Agencies	52,014,923.84	52,014,923.84	0.00	0.00	0.00
Facilities Acquisition	63,981.24	59,265.14	4,716.10	0.00	0.00
Special Revenue Funds					
Instructional	21,873,086.61	409,476.11	21,463,610.50	0.00	0.00
Support Serv - Pupil	18,009,075.63	444,618.89	17,564,456.74	0.00	0.00
Support Serv - Instructional	7,377,712.75	0.00	7,377,712.75	0.00	0.00
Support Serv - Board of Ed	246,283.03	0.00	246,283.03	0.00	0.00
Support Serv - Executive Adm	1,886,550.40	0.00	1,886,550.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,996,285.73	0.00	2,996,285.73	0.00	0.00
Support Serv - Business	3,364,781.62	452,645.04	0.00	2,912,136.58	2,912,136.58
Operations and Maintenance	5,105,861.42	710.65	0.00	5,105,150.77	0.00
Pupil Transportation	171,704.93	0.00	171,704.93	0.00	0.00
Support Serv - Planning & Research	2,149,466.95	0.00	2,149,466.95	0.00	0.00
Support Serv - Communication	521,144.74	48,995.00	472,149.74	0.00	0.00
Support Serv - Staff & Personnel	1,429,601.29	0.00	84,455.00	1,345,146.29	1,345,146.29
Support Serv - Technology	21,333,367.95	1,813,302.58	49,976.08	19,470,089.29	19,470,089.29
Support Serv - Pupil Accounting	390,769.82	0.00	390,769.82	0.00	0.00
Support Serv - Central - Other	944,533.08	0.00	944,533.08	0.00	0.00
Support Serv - Other	721,239.30	0.00	721,239.30	0.00	0.00
Community Services	805,872.22	0.00	805,872.22	0.00	0.00
Payments to Government Agencies	234,322,300.90	234,322,300.90	0.00	0.00	0.00
Facilities Acquisition	994,100.18	994,100.18	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,392,731.00	3,392,731.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,671,014.42	9,671,014.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,622,616.88	373,077.90	1,249,538.98	0.00	0.00
Internal Service Funds					
All Costs	9,173,486.61	9,173,486.61	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	430,495,105.58	314,269,089.41	80,416,600.47	35,809,415.70	30,102,377.59

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63010 Birmingham Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	90,012,546.24	110,386.42	89,902,159.82	0.00	0.00
Support Serv - Pupil	13,413,981.67	14,639.18	13,399,342.49	0.00	0.00
Support Serv - Instructional	9,347,356.66	111,393.00	9,235,963.66	0.00	0.00
Support Serv - Board of Ed	583,085.60	0.00	583,085.60	0.00	0.00
Support Serv - Executive Adm	990,836.52	0.00	990,836.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,564,441.28	0.00	7,564,441.28	0.00	0.00
Support Serv - Business	1,950,173.13	500,437.52	4,171.52	1,445,564.09	1,445,564.09
Operations and Maintenance	14,385,321.74	0.00	310,165.16	14,075,156.58	0.00
Pupil Transportation	4,582,011.92	0.00	4,582,011.92	0.00	0.00
Support Serv - Planning & Research	23,671.75	0.00	23,671.75	0.00	0.00
Support Serv - Communication	381,174.94	4,855.47	376,319.47	0.00	0.00
Support Serv - Staff & Personnel	1,008,024.04	0.00	100,597.87	907,426.17	907,426.17
Support Serv - Technology	2,005,822.29	0.00	0.00	2,005,822.29	2,005,822.29
Support Serv - Pupil Accounting	42,717.24	0.00	42,717.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,656,911.98	0.00	2,656,911.98	0.00	0.00
Community Services	1,732,677.66	0.00	1,732,677.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,723.06	25,723.06	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,848,105.44	11,660.91	2,836,444.53	0.00	0.00
Support Serv - Pupil	1,342,755.85	0.00	1,342,755.85	0.00	0.00
Support Serv - Instructional	310,457.34	0.00	310,457.34	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	220,987.43	0.00	0.00	220,987.43	0.00
Pupil Transportation	1,988.35	0.00	1,988.35	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,027,857.32	1,682,670.26	3,345,187.06	0.00	0.00
Community Services	3,917,116.59	15,127.40	3,901,989.19	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
Debt Service Funds					
All Costs **	24,978,254.61	24,978,254.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	32,680,145.35	32,680,145.35	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
	222,034,146.00	60,135,293.18	143,243,896.26	18,654,956.56	4,358,812.55

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63020 Ferndale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,937,014.96	5,630.68	26,931,384.28	0.00	0.00
Support Serv - Pupil	5,416,017.56	0.00	5,416,017.56	0.00	0.00
Support Serv - Instructional	3,782,430.17	118,999.99	3,663,430.18	0.00	0.00
Support Serv - Board of Ed	210,645.06	0.00	210,645.06	0.00	0.00
Support Serv - Executive Adm	505,050.18	0.00	505,050.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,759,307.85	0.00	2,759,307.85	0.00	0.00
Support Serv - Business	634,535.85	0.00	65,807.12	568,728.73	568,728.73
Operations and Maintenance	4,036,794.37	10,177.78	499,037.67	3,527,578.92	0.00
Pupil Transportation	1,538,326.76	138,787.00	1,399,539.76	0.00	0.00
Support Serv - Planning & Research	48,500.00	0.00	48,500.00	0.00	0.00
Support Serv - Communication	461,306.95	0.00	461,306.95	0.00	0.00
Support Serv - Staff & Personnel	401,378.70	10,191.65	5,439.31	385,747.74	385,747.74
Support Serv - Technology	171,935.33	0.00	9,116.53	162,818.80	162,818.80
Support Serv - Pupil Accounting	197,574.87	0.00	197,574.87	0.00	0.00
Support Serv - Central - Other	82,701.55	0.00	82,701.55	0.00	0.00
Support Serv - Other	649,874.72	0.00	649,874.72	0.00	0.00
Community Services	1,055,775.26	265.00	1,055,510.26	0.00	0.00
Payments to Government Agencies	1,638.46	1,638.46	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,000.00	0.00	4,000.00	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	2,189,218.26	901,907.05	1,287,311.21	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 **	8,250,266.99	8,250,266.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,968,826.14	11,968,826.14	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
	71,303,119.99	21,406,690.74	45,251,555.06	4,644,874.19	1,117,295.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63030 Pontiac City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,697,306.00	37,913.00	38,659,393.00	0.00	0.00
Support Serv - Pupil	7,296,836.00	0.00	7,296,836.00	0.00	0.00
Support Serv - Instructional	4,384,539.00	0.00	4,384,539.00	0.00	0.00
Support Serv - Board of Ed	764,770.00	0.00	764,770.00	0.00	0.00
Support Serv - Executive Adm	1,024,971.00	0.00	1,024,971.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,280,222.00	0.00	4,280,222.00	0.00	0.00
Support Serv - Business	2,336,989.00	48,815.00	0.00	2,288,174.00	2,288,174.00
Operations and Maintenance	10,661,809.00	88,669.00	1,650,863.00	8,922,277.00	0.00
Pupil Transportation	5,479,126.00	141,453.00	5,337,673.00	0.00	0.00
Support Serv - Planning & Research	257,278.00	0.00	257,278.00	0.00	0.00
Support Serv - Communication	189,075.00	0.00	189,075.00	0.00	0.00
Support Serv - Staff & Personnel	8,728,999.00	0.00	7,742,050.00	986,949.00	986,949.00
Support Serv - Technology	1,615,917.00	0.00	194,084.00	1,421,833.00	1,421,833.00
Support Serv - Pupil Accounting	465,173.00	0.00	465,173.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,467,175.00	1,568.00	1,465,607.00	0.00	0.00
Community Services	496,701.00	0.00	496,701.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	416,576.00	416,576.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,017.00	0.00	0.00	1,017.00	1,017.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,618,774.00	1,397,779.00	2,220,995.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,043,943.00	7,043,943.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,657,809.00	25,657,809.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	648,377.00	648,377.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	125,533,382.00	35,482,902.00	76,430,230.00	13,620,250.00	4,697,973.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63040 Royal Oak Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,682,565.43	22,714.80	48,659,850.63	0.00	0.00
Support Serv - Pupil	9,478,586.95	0.00	9,478,586.95	0.00	0.00
Support Serv - Instructional	4,200,076.27	0.00	4,200,076.27	0.00	0.00
Support Serv - Board of Ed	172,719.92	0.00	172,719.92	0.00	0.00
Support Serv - Executive Adm	499,752.64	0.00	499,752.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,629,704.99	0.00	3,629,704.99	0.00	0.00
Support Serv - Business	1,102,356.18	50,771.12	5,658.00	1,045,927.06	1,045,927.06
Operations and Maintenance	8,859,889.45	1,227,571.12	511,489.05	7,120,829.28	0.00
Pupil Transportation	1,836,496.18	0.00	1,836,496.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	233,927.91	0.00	233,927.91	0.00	0.00
Support Serv - Staff & Personnel	786,183.83	0.00	7,943.56	778,240.27	778,240.27
Support Serv - Technology	1,119,909.21	0.00	0.00	1,119,909.21	1,119,909.21
Support Serv - Pupil Accounting	107,148.44	0.00	107,148.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,583,450.92	0.00	1,583,450.92	0.00	0.00
Community Services	74,482.07	0.00	74,482.07	0.00	0.00
Payments to Government Agencies	55,099.19	55,099.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,927,467.05	0.00	1,927,467.05	0.00	0.00
Support Serv - Pupil	104,351.35	0.00	104,351.35	0.00	0.00
Support Serv - Instructional	1,650.86	0.00	1,650.86	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	159,255.05	0.00	0.00	159,255.05	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	11,793.00	0.00	11,793.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,512,370.42	1,369,635.67	2,142,734.75	0.00	0.00
Community Services	1,051,813.88	0.00	1,051,813.88	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 **	8,259,427.48	8,259,427.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,378,266.50	4,378,266.50	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
	101,828,745.17	15,363,485.88	76,241,098.42	10,224,160.87	2,944,076.54

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63050 Berkley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	52,068,564.01	117,061.40	51,951,502.61	0.00	0.00
Support Serv - Pupil	6,919,288.63	0.00	6,919,288.63	0.00	0.00
Support Serv - Instructional	4,263,020.54	45.45	4,262,975.09	0.00	0.00
Support Serv - Board of Ed	125,347.44	0.00	125,347.44	0.00	0.00
Support Serv - Executive Adm	914,775.26	0.00	914,775.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,111,514.85	7,344.90	3,104,169.95	0.00	0.00
Support Serv - Business	1,151,022.70	23,462.63	100,213.55	1,027,346.52	1,027,346.52
Operations and Maintenance	5,185,075.65	234,439.55	795,808.32	4,154,827.78	0.00
Pupil Transportation	1,081,296.23	0.00	1,081,296.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	367,250.52	0.00	367,250.52	0.00	0.00
Support Serv - Staff & Personnel	336,025.12	0.00	46,635.02	289,390.10	289,390.10
Support Serv - Technology	1,736,178.10	190,277.27	38,007.52	1,507,893.31	1,507,893.31
Support Serv - Pupil Accounting	323,707.27	0.00	323,707.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	829,326.71	0.00	829,326.71	0.00	0.00
Community Services	48,880.31	0.00	48,880.31	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	342,730.75	0.00	0.00	342,730.75	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	2,421,881.27	534,413.82	1,887,467.45	0.00	0.00
Community Services	3,517,713.33	0.00	3,517,713.33	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
Debt Service Funds					
All Costs **	6,739,495.27	6,739,495.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,239,698.19	9,239,698.19	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
	100,722,792.15	17,086,238.48	76,314,365.21	7,322,188.46	2,824,629.93

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63060 Southfield Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	58,446,599.80	37,970.94	58,408,628.86	0.00	0.00
Support Serv - Pupil	8,548,989.76	73,229.66	8,475,760.10	0.00	0.00
Support Serv - Instructional	5,650,326.28	13,224.38	5,637,101.90	0.00	0.00
Support Serv - Board of Ed	271,227.83	3,669.57	267,558.26	0.00	0.00
Support Serv - Executive Adm	1,669,888.67	3,881.74	1,666,006.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,962,441.82	0.00	4,962,441.82	0.00	0.00
Support Serv - Business	1,237,927.28	0.00	211,351.53	1,026,575.75	1,026,575.75
Operations and Maintenance	12,610,872.17	0.00	1,910,874.34	10,699,997.83	0.00
Pupil Transportation	5,312,935.11	0.00	5,312,935.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	382,420.31	0.00	382,420.31	0.00	0.00
Support Serv - Staff & Personnel	1,314,621.72	0.00	219,186.14	1,095,435.58	1,095,435.58
Support Serv - Technology	1,984,953.11	0.00	14,980.00	1,969,973.11	1,969,973.11
Support Serv - Pupil Accounting	358,717.90	0.00	358,717.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,440,534.26	0.00	1,440,534.26	0.00	0.00
Community Services	553,549.47	11,948.98	541,600.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,212,565.00	0.00	1,212,565.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,566,636.36	215,644.86	3,350,991.50	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 **	15,157,211.66	15,157,211.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,785,880.70	19,785,880.70	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
	144,468,299.21	35,302,662.49	94,373,654.45	14,791,982.27	4,091,984.44

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63070 Avondale School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,659,437.09	627,186.39	44,032,250.70	0.00	0.00
Support Serv - Pupil	5,049,856.22	0.00	5,049,856.22	0.00	0.00
Support Serv - Instructional	2,741,406.16	20,157.79	2,721,248.37	0.00	0.00
Support Serv - Board of Ed	154,506.77	301.00	154,205.77	0.00	0.00
Support Serv - Executive Adm	578,177.94	4,948.25	573,229.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,057,043.34	0.00	3,057,043.34	0.00	0.00
Support Serv - Business	701,648.66	0.00	0.00	701,648.66	701,648.66
Operations and Maintenance	6,289,133.22	335,230.74	282,863.77	5,671,038.71	0.00
Pupil Transportation	2,319,108.66	2,289.12	2,316,819.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	268,146.12	2,711.03	265,435.09	0.00	0.00
Support Serv - Staff & Personnel	1,097,889.69	7,075.10	2,553.25	1,088,261.34	1,088,261.34
Support Serv - Technology	1,041,745.75	182,670.46	0.00	859,075.29	859,075.29
Support Serv - Pupil Accounting	383,212.18	0.00	383,212.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	794,304.44	66,039.37	728,265.07	0.00	0.00
Community Services	9,657.34	260.34	9,397.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	631,075.43	626,105.43	4,970.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	48,821.12	0.00	48,821.12	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	2,451,838.51	1,023,778.26	1,428,060.25	0.00	0.00
Community Services	969,786.69	9,218.09	960,568.60	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 **	11,301,682.30	11,301,682.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,289,977.98	5,289,977.98	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
	89,838,455.61	19,499,631.65	62,018,799.96	8,320,024.00	2,648,985.29

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63080 Bloomfield Hills Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	63,008,870.42	47,471.21	62,961,399.21	0.00	0.00
Support Serv - Pupil	9,269,562.51	35,143.11	9,234,419.40	0.00	0.00
Support Serv - Instructional	6,942,051.08	0.00	6,942,051.08	0.00	0.00
Support Serv - Board of Ed	272,783.78	0.00	272,783.78	0.00	0.00
Support Serv - Executive Adm	604,844.83	0.00	604,844.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,628,029.23	32.98	4,627,996.25	0.00	0.00
Support Serv - Business	1,350,977.96	151,910.54	0.00	1,199,067.42	1,199,067.42
Operations and Maintenance	9,444,868.46	0.00	348,409.86	9,096,458.60	0.00
Pupil Transportation	3,720,273.21	24,396.46	3,695,876.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	578,827.53	0.00	578,827.53	0.00	0.00
Support Serv - Staff & Personnel	1,238,517.80	0.00	125.00	1,238,392.80	1,238,392.80
Support Serv - Technology	2,615,615.34	32,220.76	2,000.00	2,581,394.58	2,581,394.58
Support Serv - Pupil Accounting	187,732.39	0.00	187,732.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,613,589.44	0.00	2,613,589.44	0.00	0.00
Community Services	2,095,925.34	0.00	2,095,925.34	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	12,501,945.94	0.00	12,501,945.94	0.00	0.00
Support Serv - Pupil	2,572,563.24	0.00	2,572,563.24	0.00	0.00
Support Serv - Instructional	612,824.17	0.00	612,824.17	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	668,779.38	0.00	668,779.38	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,795,135.29	0.00	0.00	1,795,135.29	0.00
Pupil Transportation	4,670.06	0.00	4,670.06	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	7,024.22	0.00	7,024.22	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,122,562.16	1,913,398.39	3,209,163.77	0.00	0.00
Community Services	2,547,328.59	0.00	2,547,328.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,257.25	29,257.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,533,843.56	12,533,843.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	43,474,992.83	43,474,992.83	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	14,153,910.04	14,153,910.04	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	204,597,306.05	72,396,577.13	116,290,280.23	15,910,448.69	5,018,854.80

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63090 Clareville School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,492,978.30	2,480.81	13,490,497.49	0.00	0.00
Support Serv - Pupil	2,265,908.75	0.00	2,265,908.75	0.00	0.00
Support Serv - Instructional	1,516,979.28	0.00	1,516,979.28	0.00	0.00
Support Serv - Board of Ed	107,702.67	0.00	107,702.67	0.00	0.00
Support Serv - Executive Adm	396,799.28	0.00	396,799.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,493,642.74	2,372.28	1,491,270.46	0.00	0.00
Support Serv - Business	496,447.89	26,101.42	0.00	470,346.47	470,346.47
Operations and Maintenance	2,026,620.68	0.00	107,933.87	1,918,686.81	0.00
Pupil Transportation	801,531.65	0.00	801,531.65	0.00	0.00
Support Serv - Planning & Research	3,746.00	0.00	3,746.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	121,408.26	0.00	9,189.04	112,219.22	112,219.22
Support Serv - Technology	352,976.45	0.00	0.00	352,976.45	352,976.45
Support Serv - Pupil Accounting	100,713.97	0.00	100,713.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	428,683.64	23,304.00	405,379.64	0.00	0.00
Community Services	17,440.08	0.00	17,440.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	205,256.99	205,256.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	39,844.65	0.00	39,844.65	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	17,207.29	0.00	16,814.96	392.33	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	1,484,136.16	656,177.96	827,958.20	0.00	0.00
Community Services	460,890.11	14,496.59	446,393.52	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	891,328.47	891,328.47	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
	26,722,243.31	1,821,518.52	22,046,103.51	2,854,621.28	935,542.14

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63100 Novi Community School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	63,934,099.54	31,787.54	63,902,312.00	0.00	0.00
Support Serv - Pupil	8,248,028.25	0.00	8,248,028.25	0.00	0.00
Support Serv - Instructional	7,105,694.46	0.00	7,105,694.46	0.00	0.00
Support Serv - Board of Ed	246,746.62	0.00	246,746.62	0.00	0.00
Support Serv - Executive Adm	640,682.08	0.00	640,682.08	0.00	0.00
Support Serv - Grant Writer	152,556.70	0.00	152,556.70	0.00	0.00
Support Serv - School Adm	4,689,772.02	0.00	4,689,772.02	0.00	0.00
Support Serv - Business	922,511.45	0.00	0.00	922,511.45	922,511.45
Operations and Maintenance	7,907,291.47	134,657.29	493,550.12	7,279,084.06	0.00
Pupil Transportation	2,967,679.82	815.68	2,966,864.14	0.00	0.00
Support Serv - Planning & Research	395,215.62	0.00	395,215.62	0.00	0.00
Support Serv - Communication	279,998.52	0.00	279,998.52	0.00	0.00
Support Serv - Staff & Personnel	1,170,960.25	0.00	69,699.01	1,101,261.24	1,101,261.24
Support Serv - Technology	1,077,081.08	0.00	0.00	1,077,081.08	1,077,081.08
Support Serv - Pupil Accounting	235,418.81	0.00	235,418.81	0.00	0.00
Support Serv - Central - Other	259,896.34	0.00	259,896.34	0.00	0.00
Support Serv - Other	2,088,514.27	0.00	2,088,514.27	0.00	0.00
Community Services	1,773,284.68	6,630.00	1,766,654.68	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	1,169,880.53	54,670.00	0.00	1,115,210.53	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,846,233.67	1,622,022.57	5,224,211.10	0.00	0.00
Community Services	591,256.05	0.00	591,256.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,184.58	2,184.58	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,826,096.66	20,826,096.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,300,117.27	40,300,117.27	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
	173,831,200.74	62,978,981.59	99,357,070.79	11,495,148.36	3,100,853.77

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63110 Oxford Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	60,920,786.33	320,537.66	60,600,248.67	0.00	0.00
Support Serv - Pupil	9,095,582.37	4,576.94	9,091,005.43	0.00	0.00
Support Serv - Instructional	4,949,496.84	10,159.90	4,939,336.94	0.00	0.00
Support Serv - Board of Ed	1,819,293.86	0.00	1,819,293.86	0.00	0.00
Support Serv - Executive Adm	863,422.94	9,877.79	853,545.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,824,005.32	2,216.33	5,821,788.99	0.00	0.00
Support Serv - Business	1,106,694.94	66,377.92	0.00	1,040,317.02	1,040,317.02
Operations and Maintenance	11,334,946.29	3,252,616.30	965,254.89	7,117,075.10	0.00
Pupil Transportation	3,463,698.78	3,548.00	3,460,150.78	0.00	0.00
Support Serv - Planning & Research	4,557.67	0.00	4,557.67	0.00	0.00
Support Serv - Communication	524,551.45	0.00	524,551.45	0.00	0.00
Support Serv - Staff & Personnel	804,060.34	940.00	0.00	803,120.34	803,120.34
Support Serv - Technology	2,735,489.20	327,589.01	44,466.50	2,363,433.69	2,363,433.69
Support Serv - Pupil Accounting	546,583.11	0.00	546,583.11	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,695,558.73	88,539.08	1,607,019.65	0.00	0.00
Community Services	33,469.64	1,614.51	31,855.13	0.00	0.00
Payments to Government Agencies	88,233.63	88,233.63	0.00	0.00	0.00
Facilities Acquisition	380,847.56	380,847.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	470,293.41	5,138.40	465,155.01	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	297,501.84	0.00	297,501.84	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,809.73	0.00	0.00	9,809.73	0.00
Pupil Transportation	809.40	0.00	809.40	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	1,247.00	0.00	1,122.30	124.70	124.70
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	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,898,231.08	2,139,941.10	2,758,289.98	0.00	0.00
Community Services	1,465,752.80	1,686.00	1,464,066.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,633.00	18,633.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,044,799.57	11,044,799.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,331,204.06	5,331,204.06	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
	129,729,560.89	23,099,076.76	95,296,603.55	11,333,880.58	4,206,995.75

Michigan Department of Education
Costs for the Development of 2025-2026 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	32,855,276.21	26,000.00	32,829,276.21	0.00	0.00
Support Serv - Pupil	4,001,322.01	0.00	4,001,322.01	0.00	0.00
Support Serv - Instructional	3,933,196.19	0.00	3,933,196.19	0.00	0.00
Support Serv - Board of Ed	278,374.96	0.00	278,374.96	0.00	0.00
Support Serv - Executive Adm	592,042.26	0.00	592,042.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,455,972.85	0.00	2,455,972.85	0.00	0.00
Support Serv - Business	747,799.58	21,119.39	0.00	726,680.19	726,680.19
Operations and Maintenance	6,843,129.77	454,203.06	764,894.36	5,624,032.35	0.00
Pupil Transportation	1,123,781.58	0.00	1,123,781.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	157,906.54	0.00	157,906.54	0.00	0.00
Support Serv - Staff & Personnel	593,537.70	0.00	0.00	593,537.70	593,537.70
Support Serv - Technology	1,084,507.65	79,059.68	25,202.80	980,245.17	980,245.17
Support Serv - Pupil Accounting	239,837.47	0.00	239,837.47	0.00	0.00
Support Serv - Central - Other	131,883.34	0.00	131,883.34	0.00	0.00
Support Serv - Other	796,320.44	5,754.99	790,565.45	0.00	0.00
Community Services	226,275.02	0.00	226,275.02	0.00	0.00
Payments to Government Agencies	464,722.52	464,722.52	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,152,143.23	0.00	5,152,143.23	0.00	0.00
Support Serv - Pupil	2,655,052.43	0.00	2,655,052.43	0.00	0.00
Support Serv - Instructional	470,657.50	0.00	470,657.50	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	402,785.79	0.00	402,785.79	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	170,087.26	0.00	170,087.26	0.00	0.00
Support Serv - Other	2,592,965.99	1,352,252.77	1,240,713.22	0.00	0.00
Community Services	377,269.68	0.00	377,269.68	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 **	6,558,568.01	6,558,568.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,243,847.19	1,243,847.19	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
	76,149,263.17	10,205,527.61	58,019,240.15	7,924,495.41	2,300,463.06

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63140 Madison District Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,168,875.83	56,079.41	9,112,796.42	0.00	0.00
Support Serv - Pupil	1,135,502.39	0.00	1,135,502.39	0.00	0.00
Support Serv - Instructional	1,079,307.57	209,315.95	869,991.62	0.00	0.00
Support Serv - Board of Ed	107,142.94	0.00	107,142.94	0.00	0.00
Support Serv - Executive Adm	300,659.17	0.00	300,659.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,457,463.87	0.00	1,457,463.87	0.00	0.00
Support Serv - Business	571,101.46	12,273.73	0.00	558,827.73	558,827.73
Operations and Maintenance	2,319,379.32	81,780.16	158,666.40	2,078,932.76	0.00
Pupil Transportation	921,027.37	0.00	921,027.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,526.38	0.00	32,526.38	0.00	0.00
Support Serv - Staff & Personnel	47,511.24	0.00	7,488.26	40,022.98	40,022.98
Support Serv - Technology	390,488.12	84,752.20	3,424.80	302,311.12	302,311.12
Support Serv - Pupil Accounting	110,888.43	0.00	110,888.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	212,182.85	0.00	212,182.85	0.00	0.00
Community Services	110,525.76	0.00	110,525.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,476.96	20,476.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,316,903.40	619,786.93	697,116.47	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 **	1,308,473.26	1,308,473.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,736,670.91	4,736,670.91	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,347,107.23	7,129,609.51	15,237,403.13	2,980,094.59	901,161.83

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63150 Troy School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	125,183,619.42	85,459.96	125,098,159.46	0.00	0.00
Support Serv - Pupil	14,372,330.13	0.00	14,372,330.13	0.00	0.00
Support Serv - Instructional	11,911,638.08	3,039.43	11,908,598.65	0.00	0.00
Support Serv - Board of Ed	535,313.26	0.00	535,313.26	0.00	0.00
Support Serv - Executive Adm	2,100,271.79	0.00	2,100,271.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,542,563.10	0.00	9,542,563.10	0.00	0.00
Support Serv - Business	1,944,030.83	530,833.49	0.00	1,413,197.34	1,413,197.34
Operations and Maintenance	14,402,711.89	69,169.30	0.00	14,333,542.59	0.00
Pupil Transportation	4,343,959.61	0.00	4,343,959.61	0.00	0.00
Support Serv - Planning & Research	271,594.84	0.00	271,594.84	0.00	0.00
Support Serv - Communication	762,899.98	0.00	762,899.98	0.00	0.00
Support Serv - Staff & Personnel	1,128,576.16	0.00	0.00	1,128,576.16	1,128,576.16
Support Serv - Technology	1,412,432.24	22,220.05	0.00	1,390,212.19	1,390,212.19
Support Serv - Pupil Accounting	222,238.47	0.00	222,238.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,580,650.67	605.40	2,580,045.27	0.00	0.00
Community Services	139,671.60	0.00	139,671.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,499.50	23,499.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,500,819.01	80,491.94	2,420,327.07	0.00	0.00
Support Serv - Pupil	10,667.03	0.00	10,667.03	0.00	0.00
Support Serv - Instructional	520,743.73	0.00	520,743.73	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	37,946.15	0.00	37,946.15	0.00	0.00
Support Serv - Business	195,140.61	0.00	0.00	195,140.61	195,140.61
Operations and Maintenance	82,403.64	0.00	0.00	82,403.64	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	5,121.21	0.00	5,121.21	0.00	0.00
Support Serv - Staff & Personnel	17,156.73	0.00	0.00	17,156.73	17,156.73
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,397,779.55	3,297,529.34	6,100,250.21	0.00	0.00
Community Services	4,792,634.44	117,839.12	4,674,795.32	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
Debt Service Funds					
All Costs **	30,849,636.63	30,849,636.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,454,036.29	28,454,036.29	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
	267,742,086.59	63,534,360.45	185,647,496.88	18,560,229.26	4,144,283.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63160 West Bloomfield School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,857,181.94	23,776.08	48,833,405.86	0.00	0.00
Support Serv - Pupil	6,645,237.41	0.00	6,645,237.41	0.00	0.00
Support Serv - Instructional	4,754,624.82	0.00	4,754,624.82	0.00	0.00
Support Serv - Board of Ed	278,898.62	0.00	278,898.62	0.00	0.00
Support Serv - Executive Adm	571,275.77	0.00	571,275.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,572,839.11	0.00	4,572,839.11	0.00	0.00
Support Serv - Business	835,466.34	59,364.13	0.00	776,102.21	776,102.21
Operations and Maintenance	6,752,595.77	539,576.47	128,940.20	6,084,079.10	0.00
Pupil Transportation	4,006,446.37	23,776.30	3,982,670.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	571,462.66	0.00	571,462.66	0.00	0.00
Support Serv - Staff & Personnel	802,299.44	0.00	175.00	802,124.44	802,124.44
Support Serv - Technology	1,301,635.69	24,155.00	0.00	1,277,480.69	1,277,480.69
Support Serv - Pupil Accounting	209,840.04	0.00	209,840.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,196,818.26	11,284.00	1,185,534.26	0.00	0.00
Community Services	387,034.18	0.00	387,034.18	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	3,797,393.40	1,587,333.11	2,210,060.29	0.00	0.00
Community Services	2,103,404.83	0.00	2,103,404.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,473.00	30,473.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,035,639.27	16,035,639.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,823,926.29	5,823,926.29	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
	109,534,493.21	24,159,303.65	76,435,403.12	8,939,786.44	2,855,707.34

Michigan Department of Education
Costs for the Development of 2025-2026 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	17,292,814.61	49,349.41	17,243,465.20	0.00	0.00
Support Serv - Pupil	1,961,792.45	0.00	1,961,792.45	0.00	0.00
Support Serv - Instructional	1,272,843.39	10,870.26	1,261,973.13	0.00	0.00
Support Serv - Board of Ed	174,968.87	15.44	174,953.43	0.00	0.00
Support Serv - Executive Adm	418,367.95	0.00	418,367.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,458,016.89	0.00	1,458,016.89	0.00	0.00
Support Serv - Business	569,892.22	24,971.55	0.00	544,920.67	544,920.67
Operations and Maintenance	4,174,130.76	342,936.18	38,139.00	3,793,055.58	0.00
Pupil Transportation	1,669,881.32	0.00	1,669,881.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	57,294.24	0.00	57,294.24	0.00	0.00
Support Serv - Staff & Personnel	240,500.78	910.00	0.00	239,590.78	239,590.78
Support Serv - Technology	549,266.73	150,434.51	195.29	398,636.93	398,636.93
Support Serv - Pupil Accounting	122,013.88	0.00	122,013.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	851,445.79	34,392.18	817,053.61	0.00	0.00
Community Services	141,530.73	0.00	141,530.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,014.85	9,014.85	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,390.14	0.00	8,390.14	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	61,907.41	0.00	61,907.41	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,260,826.22	745,955.49	1,514,870.73	0.00	0.00
Community Services	530,229.18	0.00	530,229.18	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 **	10,401,832.39	10,401,832.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,524,770.14	11,524,770.14	0.00	0.00	0.00
Trust Funds					
All Costs *	2,000.00	0.00	2,000.00	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
	55,753,730.94	23,295,452.40	27,482,074.58	4,976,203.96	1,183,148.38

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 63190 Clarkston Community School District
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	79,192,320.31	6,295.21	79,186,025.10	0.00	0.00
Support Serv - Pupil	8,988,243.21	0.00	8,988,243.21	0.00	0.00
Support Serv - Instructional	9,422,914.52	0.00	9,422,914.52	0.00	0.00
Support Serv - Board of Ed	140,574.01	0.00	140,574.01	0.00	0.00
Support Serv - Executive Adm	727,470.31	0.00	727,470.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,256,925.03	0.00	5,256,925.03	0.00	0.00
Support Serv - Business	1,028,493.96	205,481.83	0.00	823,012.13	823,012.13
Operations and Maintenance	9,138,137.29	728,784.01	376,625.80	8,032,727.48	0.00
Pupil Transportation	6,631,491.25	2,132,092.03	4,499,399.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	295,064.40	0.00	295,064.40	0.00	0.00
Support Serv - Staff & Personnel	1,848,984.20	0.00	5,441.22	1,843,542.98	1,843,542.98
Support Serv - Technology	2,542,630.48	1,119,168.95	15,502.60	1,407,958.93	1,407,958.93
Support Serv - Pupil Accounting	520,859.76	0.00	520,859.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,080,066.86	0.00	1,080,066.86	0.00	0.00
Community Services	577,307.84	0.00	577,307.84	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	513,126.44	4,276.30	508,850.14	0.00	0.00
Support Serv - Pupil	11,918.22	0.00	11,918.22	0.00	0.00
Support Serv - Instructional	218,055.67	48,413.83	169,641.84	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	35,670.77	0.00	0.00	35,670.77	35,670.77
Operations and Maintenance	103,111.28	0.00	31,715.00	71,396.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	150.00	0.00	150.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,425,414.10	1,723,235.78	2,702,178.32	0.00	0.00
Community Services	1,544,556.89	0.00	1,544,556.89	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 **	20,051,429.18	20,051,429.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,067,920.38	6,067,920.38	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
	160,362,836.36	32,087,097.50	116,061,430.29	12,214,308.57	4,110,184.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63200 Farmington Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	101,616,391.36	126,934.62	101,489,456.74	0.00	0.00
Support Serv - Pupil	19,129,431.91	0.00	19,129,431.91	0.00	0.00
Support Serv - Instructional	9,964,388.77	0.00	9,964,388.77	0.00	0.00
Support Serv - Board of Ed	301,451.28	0.00	301,451.28	0.00	0.00
Support Serv - Executive Adm	1,006,332.57	0.00	1,006,332.57	0.00	0.00
Support Serv - Grant Writer	1,750.00	0.00	1,750.00	0.00	0.00
Support Serv - School Adm	7,728,415.05	0.00	7,728,415.05	0.00	0.00
Support Serv - Business	1,672,396.44	126,564.80	0.00	1,545,831.64	1,545,831.64
Operations and Maintenance	12,791,999.80	57,117.92	399,238.92	12,335,642.96	0.00
Pupil Transportation	8,063,584.23	157,560.00	7,906,024.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	716,865.48	0.00	716,865.48	0.00	0.00
Support Serv - Staff & Personnel	1,392,039.51	0.00	89,811.44	1,302,228.07	1,302,228.07
Support Serv - Technology	2,069,363.08	18,500.00	125,817.48	1,925,045.60	1,925,045.60
Support Serv - Pupil Accounting	299,652.82	0.00	299,652.82	0.00	0.00
Support Serv - Central - Other	197,311.63	0.00	197,311.63	0.00	0.00
Support Serv - Other	2,303,079.28	25,462.00	2,277,617.28	0.00	0.00
Community Services	1,792,884.21	0.00	1,792,884.21	0.00	0.00
Payments to Government Agencies	871,453.00	871,453.00	0.00	0.00	0.00
Facilities Acquisition	838,881.94	838,881.94	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	6,972,765.53	3,436,518.18	3,536,247.35	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 **	14,883,299.88	14,883,299.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,253,643.71	24,253,643.71	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	19,547,109.42	19,547,109.42	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	238,414,490.90	64,343,045.47	156,962,697.16	17,108,748.27	4,773,105.31

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63210 Holly Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,096,688.62	559,791.61	26,536,897.01	0.00	0.00
Support Serv - Pupil	3,477,443.25	0.00	3,477,443.25	0.00	0.00
Support Serv - Instructional	2,643,660.73	19,208.11	2,624,452.62	0.00	0.00
Support Serv - Board of Ed	132,802.61	0.00	132,802.61	0.00	0.00
Support Serv - Executive Adm	616,798.26	0.00	616,798.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,416,178.60	761.00	2,415,417.60	0.00	0.00
Support Serv - Business	608,090.27	37,188.73	6,000.00	564,901.54	564,901.54
Operations and Maintenance	5,223,583.79	71,575.08	629,495.26	4,522,513.45	0.00
Pupil Transportation	4,170,580.62	1,607,870.30	2,562,710.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	120,415.55	0.00	120,415.55	0.00	0.00
Support Serv - Staff & Personnel	260,872.19	0.00	16,768.16	244,104.03	244,104.03
Support Serv - Technology	1,023,392.39	23,886.95	0.00	999,505.44	999,505.44
Support Serv - Pupil Accounting	122,921.47	0.00	122,921.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	858,508.97	0.00	858,508.97	0.00	0.00
Community Services	10,091.70	0.00	10,091.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	876,937.12	876,937.12	0.00	0.00	0.00
Special Revenue Funds					
Instructional	331,369.59	249.30	331,120.29	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	127.42	0.00	127.42	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,427,852.17	1,236,364.40	2,191,487.77	0.00	0.00
Community Services	797,886.34	7,915.96	789,970.38	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 **	12,060,385.99	12,060,385.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,666,666.41	22,666,666.41	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
	88,943,254.06	39,168,800.96	43,443,428.64	6,331,024.46	1,808,511.01

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63220 Huron Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	67,729,789.69	140,286.40	67,589,503.29	0.00	0.00
Support Serv - Pupil	10,454,528.61	0.00	10,454,528.61	0.00	0.00
Support Serv - Instructional	5,433,293.55	0.00	5,433,293.55	0.00	0.00
Support Serv - Board of Ed	260,649.05	0.00	260,649.05	0.00	0.00
Support Serv - Executive Adm	622,067.91	0.00	622,067.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,806,810.08	146.70	6,806,663.38	0.00	0.00
Support Serv - Business	1,486,660.56	0.00	3,183.92	1,483,476.64	1,483,476.64
Operations and Maintenance	11,163,634.55	134,900.47	590,566.40	10,438,167.68	0.00
Pupil Transportation	6,931,886.91	25,036.20	6,906,850.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	562,451.72	0.00	562,451.72	0.00	0.00
Support Serv - Staff & Personnel	1,009,450.70	0.00	29,476.74	979,973.96	979,973.96
Support Serv - Technology	1,852,594.57	0.00	70,054.13	1,782,540.44	1,782,540.44
Support Serv - Pupil Accounting	118,271.46	0.00	118,271.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,156,933.22	12,215.00	2,144,718.22	0.00	0.00
Community Services	2,100,629.61	0.00	2,100,629.61	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	2,555,396.70	0.00	2,555,396.70	0.00	0.00
Support Serv - Pupil	164,230.04	0.00	164,230.04	0.00	0.00
Support Serv - Instructional	12,306.82	0.00	12,306.82	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	592,291.40	862.96	591,428.44	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	1,522.62	0.00	1,522.62	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	4,895.00	0.00	4,895.00	0.00	0.00
Support Serv - Technology	28,526.60	0.00	0.00	28,526.60	28,526.60
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	6,810,459.77	2,223,350.58	4,587,109.19	0.00	0.00
Community Services	855,992.14	0.00	855,992.14	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
Debt Service Funds					
All Costs **	24,677,036.67	24,677,036.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	39,998,683.86	39,998,683.86	0.00	0.00	0.00
Trust Funds					
All Costs *	14,250.00	0.00	14,250.00	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
	194,633,243.81	67,212,518.84	112,480,039.65	14,940,685.32	4,274,517.64

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63230 Lake Orion Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	64,014,471.93	86,204.40	63,928,267.53	0.00	0.00
Support Serv - Pupil	9,176,523.18	0.00	9,176,523.18	0.00	0.00
Support Serv - Instructional	4,478,613.55	0.00	4,478,613.55	0.00	0.00
Support Serv - Board of Ed	274,287.44	4,232.85	270,054.59	0.00	0.00
Support Serv - Executive Adm	1,567,441.56	0.00	1,567,441.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,134,625.20	199.99	5,134,425.21	0.00	0.00
Support Serv - Business	1,439,857.86	100,242.75	0.00	1,339,615.11	1,339,615.11
Operations and Maintenance	7,626,981.20	108,000.00	643,720.49	6,875,260.71	0.00
Pupil Transportation	6,429,673.35	593,795.00	5,835,878.35	0.00	0.00
Support Serv - Planning & Research	622.28	0.00	622.28	0.00	0.00
Support Serv - Communication	234,689.28	570.99	234,118.29	0.00	0.00
Support Serv - Staff & Personnel	1,408,738.42	0.00	73,135.02	1,335,603.40	1,335,603.40
Support Serv - Technology	2,375,670.06	0.00	19,290.42	2,356,379.64	2,356,379.64
Support Serv - Pupil Accounting	256,469.49	0.00	256,469.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,636,465.44	0.00	1,636,465.44	0.00	0.00
Community Services	195,819.77	0.00	195,819.77	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	2,681,200.21	1,354.25	2,679,845.96	0.00	0.00
Support Serv - Pupil	816,885.34	0.00	816,885.34	0.00	0.00
Support Serv - Instructional	389,107.31	1,694.42	387,412.89	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,550.25	0.00	1,550.25	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	5,301,298.75	1,593,047.25	3,708,251.50	0.00	0.00
Community Services	2,014,297.84	10,186.50	2,004,111.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	259,768.71	259,768.71	0.00	0.00	0.00
Debt Service Funds					
All Costs **	19,730,403.83	19,730,403.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,288,496.13	14,288,496.13	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	891,315.70	891,315.70	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	152,625,274.08	37,669,512.77	103,048,902.45	11,906,858.86	5,031,598.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63240 South Lyon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	71,766,235.20	172,788.12	71,593,447.08	0.00	0.00
Support Serv - Pupil	11,486,999.17	0.00	11,486,999.17	0.00	0.00
Support Serv - Instructional	3,740,128.68	295.00	3,739,833.68	0.00	0.00
Support Serv - Board of Ed	99,802.02	0.00	99,802.02	0.00	0.00
Support Serv - Executive Adm	996,049.95	5,519.50	990,530.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,056,080.65	0.00	7,056,080.65	0.00	0.00
Support Serv - Business	1,183,578.20	0.00	0.00	1,183,578.20	1,183,578.20
Operations and Maintenance	10,709,723.76	781,546.66	21,587.12	9,906,589.98	0.00
Pupil Transportation	5,201,288.09	294,455.00	4,906,833.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,802.00	0.00	28,802.00	0.00	0.00
Support Serv - Staff & Personnel	436,655.18	0.00	1,493.40	435,161.78	435,161.78
Support Serv - Technology	1,592,124.54	0.00	0.00	1,592,124.54	1,592,124.54
Support Serv - Pupil Accounting	266,471.66	0.00	266,471.66	0.00	0.00
Support Serv - Central - Other	146,588.42	0.00	146,588.42	0.00	0.00
Support Serv - Other	2,425,550.23	268,186.37	2,157,363.86	0.00	0.00
Community Services	134,230.00	0.00	134,230.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	8,926.11	0.00	8,926.11	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,624,689.65	2,090,377.19	2,534,312.46	0.00	0.00
Community Services	2,092,823.55	25,859.39	2,066,964.16	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 **	22,966,802.24	22,966,802.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,604,179.19	26,604,179.19	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
	173,567,728.49	53,210,008.66	107,240,265.33	13,117,454.50	3,210,864.52

Michigan Department of Education
Costs for the Development of 2025-2026 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	33,142,544.70	934,427.74	32,208,116.96	0.00	0.00
Support Serv - Pupil	5,013,010.17	0.00	5,013,010.17	0.00	0.00
Support Serv - Instructional	2,732,939.89	0.00	2,732,939.89	0.00	0.00
Support Serv - Board of Ed	156,619.40	0.00	156,619.40	0.00	0.00
Support Serv - Executive Adm	687,614.25	0.00	687,614.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,546,772.15	0.00	3,546,772.15	0.00	0.00
Support Serv - Business	1,133,085.14	95,827.42	0.00	1,037,257.72	1,037,257.72
Operations and Maintenance	6,156,288.65	131,735.60	596,664.45	5,427,888.60	0.00
Pupil Transportation	2,731,150.81	0.00	2,731,150.81	0.00	0.00
Support Serv - Planning & Research	8,708.40	0.00	8,708.40	0.00	0.00
Support Serv - Communication	100,501.45	0.00	100,501.45	0.00	0.00
Support Serv - Staff & Personnel	602,318.97	0.00	162,508.82	439,810.15	439,810.15
Support Serv - Technology	1,588,154.16	691,981.75	9,297.90	886,874.51	886,874.51
Support Serv - Pupil Accounting	76,527.78	0.00	76,527.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	655,754.54	0.00	655,754.54	0.00	0.00
Community Services	2,467,968.21	3,752.00	2,464,216.21	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	29,926.12	0.00	0.00	29,926.12	0.00
Pupil Transportation	57,438.00	57,438.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,729,846.76	1,297,153.71	1,432,693.05	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 **	2,860,249.03	2,860,249.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,658,557.88	13,658,557.88	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
	80,135,976.46	19,731,123.13	52,583,096.23	7,821,757.10	2,363,942.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63260 Rochester Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	134,135,207.06	1,109,796.11	133,025,410.95	0.00	0.00
Support Serv - Pupil	23,992,692.74	269,732.25	23,722,960.49	0.00	0.00
Support Serv - Instructional	11,108,047.80	86,658.47	11,021,389.33	0.00	0.00
Support Serv - Board of Ed	407,730.71	1,929.60	405,801.11	0.00	0.00
Support Serv - Executive Adm	948,958.98	226.32	948,732.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,983,371.13	5,083.08	9,978,288.05	0.00	0.00
Support Serv - Business	2,539,584.82	415,536.19	29,747.16	2,094,301.47	2,094,301.47
Operations and Maintenance	18,819,255.00	798,950.47	294,582.68	17,725,721.85	0.00
Pupil Transportation	9,296,963.03	0.00	9,296,963.03	0.00	0.00
Support Serv - Planning & Research	1,011.85	1,011.85	0.00	0.00	0.00
Support Serv - Communication	512,518.77	738.00	511,780.77	0.00	0.00
Support Serv - Staff & Personnel	3,032,781.39	12,738.88	22,327.37	2,997,715.14	2,997,715.14
Support Serv - Technology	4,174,348.67	402,348.86	327,445.72	3,444,554.09	3,444,554.09
Support Serv - Pupil Accounting	446,444.43	0.00	446,444.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,154,141.97	87,067.13	3,067,074.84	0.00	0.00
Community Services	3,853,404.53	13,559.64	3,839,844.89	0.00	0.00
Payments to Government Agencies	32,800.00	32,800.00	0.00	0.00	0.00
Facilities Acquisition	225,019.47	225,019.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	186,699.97	174,267.95	12,432.02	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	188,664.25	0.00	188,664.25	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,148.06	0.00	1,594.58	6,553.48	6,553.48
Operations and Maintenance	227,354.37	48,160.00	1,657.28	177,537.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	550.00	0.00	550.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,820,497.19	3,733,871.53	6,086,625.66	0.00	0.00
Community Services	1,130,950.49	0.00	1,130,950.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,007,087.00	894,573.50	112,513.50	0.00	0.00
Debt Service Funds					
All Costs **	10,758,544.56	10,758,544.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,386,509.66	12,386,509.66	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
	262,379,287.90	31,459,123.52	204,473,781.26	26,446,383.12	8,543,124.18

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63270 Clawson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,090,312.83	496.93	12,089,815.90	0.00	0.00
Support Serv - Pupil	1,648,921.19	0.00	1,648,921.19	0.00	0.00
Support Serv - Instructional	463,927.83	3,616.26	460,311.57	0.00	0.00
Support Serv - Board of Ed	186,759.22	0.00	186,759.22	0.00	0.00
Support Serv - Executive Adm	480,788.81	0.00	480,788.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,236,418.75	0.00	1,236,418.75	0.00	0.00
Support Serv - Business	474,229.19	36,647.99	0.00	437,581.20	437,581.20
Operations and Maintenance	1,839,249.80	27,688.00	34,543.28	1,777,018.52	0.00
Pupil Transportation	409,455.46	0.00	409,455.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,789.89	0.00	4,789.89	0.00	0.00
Support Serv - Staff & Personnel	51,024.25	0.00	0.00	51,024.25	51,024.25
Support Serv - Technology	362,211.12	0.00	0.00	362,211.12	362,211.12
Support Serv - Pupil Accounting	86,774.69	0.00	86,774.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	474,752.63	0.00	474,752.63	0.00	0.00
Community Services	56,100.37	0.00	56,100.37	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	1,094,741.66	2,584.09	1,092,157.57	0.00	0.00
Support Serv - Pupil	311,805.17	0.00	311,805.17	0.00	0.00
Support Serv - Instructional	155,160.84	0.00	155,160.84	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,831.84	0.00	0.00	3,831.84	0.00
Pupil Transportation	11,076.29	0.00	11,076.29	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	295.00	0.00	0.00	295.00	295.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	692,583.89	297,895.21	394,688.68	0.00	0.00
Community Services	1,012,549.56	0.00	1,012,549.56	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 **	4,493,900.00	4,493,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,706,926.41	25,706,926.41	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
	53,348,586.69	30,569,754.89	20,146,869.87	2,631,961.93	851,111.57

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63280 Lamphere Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,509,977.13	8,794.87	24,501,182.26	0.00	0.00
Support Serv - Pupil	3,119,932.25	0.00	3,119,932.25	0.00	0.00
Support Serv - Instructional	3,498,922.74	13,781.25	3,485,141.49	0.00	0.00
Support Serv - Board of Ed	106,032.31	0.00	106,032.31	0.00	0.00
Support Serv - Executive Adm	557,981.31	0.00	557,981.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,376,091.45	0.00	2,376,091.45	0.00	0.00
Support Serv - Business	781,521.51	0.00	0.00	781,521.51	781,521.51
Operations and Maintenance	4,430,060.95	148,766.43	78,837.70	4,202,456.82	0.00
Pupil Transportation	975,697.35	0.00	975,697.35	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	434,271.67	0.00	0.00	434,271.67	434,271.67
Support Serv - Technology	119,288.86	0.00	0.00	119,288.86	119,288.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	98,089.41	0.00	98,089.41	0.00	0.00
Support Serv - Other	665,214.35	0.00	665,214.35	0.00	0.00
Community Services	411,979.94	0.00	411,979.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	161,189.68	161,189.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,316,518.32	0.00	1,316,518.32	0.00	0.00
Support Serv - Pupil	684,680.49	0.00	684,680.49	0.00	0.00
Support Serv - Instructional	543,259.33	0.00	543,259.33	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,045.44	0.00	0.00	2,045.44	2,045.44
Operations and Maintenance	65,533.24	0.00	0.00	65,533.24	0.00
Pupil Transportation	10,406.44	0.00	10,406.44	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	2,469,862.06	1,056,142.58	1,413,719.48	0.00	0.00
Community Services	1,287,584.69	0.00	1,287,584.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	198,761.22	198,761.22	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,610,290.40	4,610,290.40	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
	53,435,192.54	6,197,726.43	41,632,348.57	5,605,117.54	1,337,127.48

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63290 Walled Lake Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	113,817,485.22	101,352.94	113,716,132.28	0.00	0.00
Support Serv - Pupil	18,496,161.39	0.00	18,496,161.39	0.00	0.00
Support Serv - Instructional	8,022,327.46	20,707.72	8,001,619.74	0.00	0.00
Support Serv - Board of Ed	233,969.75	50,676.03	183,293.72	0.00	0.00
Support Serv - Executive Adm	639,999.24	0.00	639,999.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,881,221.40	0.00	9,881,221.40	0.00	0.00
Support Serv - Business	2,557,630.04	122,742.19	111,163.00	2,323,724.85	2,323,724.85
Operations and Maintenance	13,985,223.96	359,334.07	103,240.33	13,522,649.56	0.00
Pupil Transportation	6,758,986.68	0.00	6,758,986.68	0.00	0.00
Support Serv - Planning & Research	37,244.23	0.00	37,244.23	0.00	0.00
Support Serv - Communication	633,397.76	0.00	633,397.76	0.00	0.00
Support Serv - Staff & Personnel	1,287,743.34	7,033.00	35,315.80	1,245,394.54	1,245,394.54
Support Serv - Technology	2,151,139.62	52,718.31	39,215.20	2,059,206.11	2,059,206.11
Support Serv - Pupil Accounting	394,215.82	0.00	394,215.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,406,571.09	44,192.85	2,362,378.24	0.00	0.00
Community Services	286,091.70	0.00	286,091.70	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	1,022,689.96	4,765.85	1,017,924.11	0.00	0.00
Support Serv - Pupil	1,883.75	0.00	1,883.75	0.00	0.00
Support Serv - Instructional	258,758.40	0.00	258,758.40	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,724,256.79	3,224,926.97	5,499,329.82	0.00	0.00
Community Services	2,420,100.73	32,665.78	2,387,434.95	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 **	19,808,981.83	19,808,981.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,110,325.17	61,110,325.17	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
	274,936,405.33	84,940,422.71	170,845,007.56	19,150,975.06	5,628,325.50

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63300 Waterford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	70,087,442.72	476,186.65	69,611,256.07	0.00	0.00
Support Serv - Pupil	14,966,809.52	0.00	14,966,809.52	0.00	0.00
Support Serv - Instructional	4,735,701.69	19,945.73	4,715,755.96	0.00	0.00
Support Serv - Board of Ed	469,609.28	29.79	469,579.49	0.00	0.00
Support Serv - Executive Adm	882,009.50	146.07	881,863.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,597,379.52	296.93	6,597,082.59	0.00	0.00
Support Serv - Business	1,291,763.51	2,685.03	0.00	1,289,078.48	1,289,078.48
Operations and Maintenance	12,338,020.99	161,442.53	572,435.67	11,604,142.79	0.00
Pupil Transportation	5,987,080.10	11,425.16	5,975,654.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	570,881.83	14,528.25	556,353.58	0.00	0.00
Support Serv - Staff & Personnel	828,502.43	0.00	32,267.33	796,235.10	796,235.10
Support Serv - Technology	1,724,045.73	32,755.09	18,442.00	1,672,848.64	1,672,848.64
Support Serv - Pupil Accounting	276,786.70	0.00	276,786.70	0.00	0.00
Support Serv - Central - Other	139,442.10	131,881.94	7,560.16	0.00	0.00
Support Serv - Other	1,997,622.88	5,025.00	1,992,597.88	0.00	0.00
Community Services	110,580.34	0.00	110,580.34	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,485,959.65	0.00	2,485,959.65	0.00	0.00
Support Serv - Pupil	1,124,602.57	0.00	1,124,602.57	0.00	0.00
Support Serv - Instructional	2,470,927.18	11,346.43	2,459,580.75	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	168,864.54	0.00	0.00	168,864.54	0.00
Pupil Transportation	100,502.20	0.00	100,502.20	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	158,302.13	0.00	158,302.13	0.00	0.00
Support Serv - Other	7,577,343.92	3,559,474.17	4,017,869.75	0.00	0.00
Community Services	2,980,191.21	3,829.93	2,976,361.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,853.42	31,853.42	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,041,205.36	20,041,205.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	33,510,721.86	33,510,721.86	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
	193,663,752.88	58,024,379.34	120,108,203.99	15,531,169.55	3,758,162.22

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,385,435.00	0.00	3,385,435.00	0.00	0.00
Support Serv - Pupil	129,520.00	0.00	129,520.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,652.00	0.00	17,652.00	0.00	0.00
Support Serv - Executive Adm	124,011.00	0.00	124,011.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	737,566.00	0.00	737,566.00	0.00	0.00
Support Serv - Business	76,052.00	0.00	0.00	76,052.00	76,052.00
Operations and Maintenance	457,780.00	0.00	0.00	457,780.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	289,713.00	0.00	0.00	289,713.00	289,713.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,511.00	3,511.00	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	35,930.00	0.00	35,930.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	5,257,170.00	3,511.00	4,430,114.00	823,545.00	365,765.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63906 Pontiac Academy for Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,245,843.78	19,524.00	2,226,319.78	0.00	0.00
Support Serv - Pupil	305,360.44	0.00	305,360.44	0.00	0.00
Support Serv - Instructional	358,172.65	0.00	358,172.65	0.00	0.00
Support Serv - Board of Ed	26,615.84	0.00	26,615.84	0.00	0.00
Support Serv - Executive Adm	496,171.22	0.00	496,171.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	547,929.83	0.00	547,929.83	0.00	0.00
Support Serv - Business	206,690.19	4,902.92	12,557.33	189,229.94	189,229.94
Operations and Maintenance	687,319.83	27,860.54	448,334.53	211,124.76	0.00
Pupil Transportation	206,936.82	0.00	206,936.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,204.05	0.00	17,204.05	0.00	0.00
Support Serv - Staff & Personnel	82,557.87	0.00	4,042.02	78,515.85	78,515.85
Support Serv - Technology	109,631.21	15,802.00	0.00	93,829.21	93,829.21
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	42,924.46	0.00	42,924.46	0.00	0.00
Community Services	77,694.37	0.00	77,694.37	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	637,177.08	30,741.50	606,435.58	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
	6,048,229.64	98,830.96	5,376,698.92	572,699.76	361,575.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63907 Great Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,275,687.00	0.00	1,275,687.00	0.00	0.00
Support Serv - Pupil	69,278.00	0.00	69,278.00	0.00	0.00
Support Serv - Instructional	194,284.00	0.00	194,284.00	0.00	0.00
Support Serv - Board of Ed	56,591.00	0.00	56,591.00	0.00	0.00
Support Serv - Executive Adm	202,595.00	0.00	202,595.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	282,012.00	0.00	282,012.00	0.00	0.00
Support Serv - Business	78.00	0.00	0.00	78.00	78.00
Operations and Maintenance	443,954.00	582.00	0.00	443,372.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,472.00	0.00	21,472.00	0.00	0.00
Support Serv - Technology	75,885.00	0.00	0.00	75,885.00	75,885.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,070.00	0.00	5,070.00	0.00	0.00
Community Services	3,796.00	0.00	3,796.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,205.00	0.00	8,205.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	2,638,907.00	582.00	2,118,990.00	519,335.00	75,963.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63909 Oakside Prep Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,585,232.00	0.00	7,585,232.00	0.00	0.00
Support Serv - Pupil	923,883.00	0.00	923,883.00	0.00	0.00
Support Serv - Instructional	2,014,249.00	0.00	2,014,249.00	0.00	0.00
Support Serv - Board of Ed	147,385.00	0.00	147,385.00	0.00	0.00
Support Serv - Executive Adm	550,560.00	0.00	550,560.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,221,181.00	0.00	1,221,181.00	0.00	0.00
Support Serv - Business	259,588.00	0.00	0.00	259,588.00	259,588.00
Operations and Maintenance	2,680,090.00	0.00	707.00	2,679,383.00	0.00
Pupil Transportation	128,786.00	0.00	128,786.00	0.00	0.00
Support Serv - Planning & Research	19,445.00	0.00	19,445.00	0.00	0.00
Support Serv - Communication	40,328.00	0.00	40,328.00	0.00	0.00
Support Serv - Staff & Personnel	770,870.00	0.00	0.00	770,870.00	770,870.00
Support Serv - Technology	146,023.00	0.00	0.00	146,023.00	146,023.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	79,027.00	0.00	79,027.00	0.00	0.00
Support Serv - Other	53,431.00	0.00	53,431.00	0.00	0.00
Community Services	90,863.00	0.00	90,863.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	16,710,941.00	0.00	12,855,077.00	3,855,864.00	1,176,481.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,938,241.14	1,058.88	3,937,182.26	0.00	0.00
Support Serv - Pupil	629,028.48	89.96	628,938.52	0.00	0.00
Support Serv - Instructional	811,829.58	208,962.72	602,866.86	0.00	0.00
Support Serv - Board of Ed	265,824.38	0.00	265,824.38	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	545,946.87	239.98	545,706.89	0.00	0.00
Support Serv - Business	267,631.52	279.00	7,059.60	260,292.92	260,292.92
Operations and Maintenance	1,037,295.68	429,467.70	93,811.81	514,016.17	0.00
Pupil Transportation	158,317.22	0.00	158,317.22	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	76,826.21	0.00	0.00	76,826.21	76,826.21
Support Serv - Technology	118,117.29	8,718.09	0.00	109,399.20	109,399.20
Support Serv - Pupil Accounting	292,948.07	0.00	292,948.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,717.60	0.00	53,717.60	0.00	0.00
Community Services	60,112.35	0.00	60,112.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,111.81	16,111.81	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	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 **	684,183.00	684,183.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,956,131.20	1,349,111.14	6,646,485.56	960,534.50	446,518.33

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63911 Holly Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,139,041.78	2,960.72	4,136,081.06	0.00	0.00
Support Serv - Pupil	162,674.17	0.00	162,674.17	0.00	0.00
Support Serv - Instructional	656,052.52	15,222.80	640,829.72	0.00	0.00
Support Serv - Board of Ed	21,457.00	0.00	21,457.00	0.00	0.00
Support Serv - Executive Adm	161,454.75	0.00	161,454.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	516,144.63	0.00	516,144.63	0.00	0.00
Support Serv - Business	144,418.84	0.00	25,000.00	119,418.84	119,418.84
Operations and Maintenance	690,352.25	5,177.20	17,754.00	667,421.05	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	8,285.00	0.00	8,285.00	0.00	0.00
Support Serv - Staff & Personnel	1,743.20	0.00	0.00	1,743.20	1,743.20
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,108.06	0.00	44,108.06	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	443,750.68	283,022.97	160,727.71	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 **	336,700.58	336,700.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	406,131.04	406,131.04	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
	7,732,314.50	1,049,215.31	5,894,516.10	788,583.09	121,162.04

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63912 Oakland International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,305,868.80	0.00	8,305,868.80	0.00	0.00
Support Serv - Pupil	574,765.11	0.00	574,765.11	0.00	0.00
Support Serv - Instructional	966,901.55	0.00	966,901.55	0.00	0.00
Support Serv - Board of Ed	19,633.02	0.00	19,633.02	0.00	0.00
Support Serv - Executive Adm	753,745.69	0.00	753,745.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	435,660.14	0.00	435,660.14	0.00	0.00
Support Serv - Business	3,022,407.22	0.00	0.00	3,022,407.22	3,022,407.22
Operations and Maintenance	5,192,173.92	3,380,011.48	286,838.72	1,525,323.72	0.00
Pupil Transportation	236,353.49	62,095.00	174,258.49	0.00	0.00
Support Serv - Planning & Research	45,244.93	0.00	45,244.93	0.00	0.00
Support Serv - Communication	31,466.95	0.00	31,466.95	0.00	0.00
Support Serv - Staff & Personnel	597,800.00	0.00	221,800.00	376,000.00	376,000.00
Support Serv - Technology	93,944.17	0.00	0.00	93,944.17	93,944.17
Support Serv - Pupil Accounting	22,471.40	0.00	22,471.40	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	206,859.69	0.00	206,859.69	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	931,000.85	799,613.89	131,386.96	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
	21,436,296.93	4,241,720.37	12,176,901.45	5,017,675.11	3,492,351.39

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63913 Walton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,904,670.00	0.00	5,904,670.00	0.00	0.00
Support Serv - Pupil	544,924.00	0.00	544,924.00	0.00	0.00
Support Serv - Instructional	1,167,083.00	0.00	1,167,083.00	0.00	0.00
Support Serv - Board of Ed	142,105.00	0.00	142,105.00	0.00	0.00
Support Serv - Executive Adm	356,147.00	0.00	356,147.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	739,483.00	0.00	739,483.00	0.00	0.00
Support Serv - Business	211,438.00	0.00	0.00	211,438.00	211,438.00
Operations and Maintenance	1,558,975.00	0.00	1,930.00	1,557,045.00	0.00
Pupil Transportation	10,822.00	0.00	10,822.00	0.00	0.00
Support Serv - Planning & Research	16,024.00	0.00	16,024.00	0.00	0.00
Support Serv - Communication	51,043.00	0.00	51,043.00	0.00	0.00
Support Serv - Staff & Personnel	392,552.00	0.00	0.00	392,552.00	392,552.00
Support Serv - Technology	73,164.00	0.00	0.00	73,164.00	73,164.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	65,631.00	0.00	65,631.00	0.00	0.00
Support Serv - Other	37,498.00	0.00	37,498.00	0.00	0.00
Community Services	167,146.00	0.00	167,146.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	11,438,705.00	0.00	9,204,506.00	2,234,199.00	677,154.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63914 Advanced Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,951,540.08	75,101.19	6,876,438.89	0.00	0.00
Support Serv - Pupil	1,486,949.34	8,722.19	1,478,227.15	0.00	0.00
Support Serv - Instructional	1,252,878.34	969.13	1,251,909.21	0.00	0.00
Support Serv - Board of Ed	57,000.00	0.00	57,000.00	0.00	0.00
Support Serv - Executive Adm	1,207,311.44	0.00	1,207,311.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	655,255.30	1,830.72	653,424.58	0.00	0.00
Support Serv - Business	781,748.12	8,795.14	0.00	772,952.98	772,952.98
Operations and Maintenance	1,797,363.86	183,753.85	317,109.28	1,296,500.73	0.00
Pupil Transportation	181,143.40	96,650.00	84,493.40	0.00	0.00
Support Serv - Planning & Research	127,132.31	999.99	126,132.32	0.00	0.00
Support Serv - Communication	156,748.37	0.00	156,748.37	0.00	0.00
Support Serv - Staff & Personnel	205,293.36	0.00	9,805.54	195,487.82	195,487.82
Support Serv - Technology	349,224.72	102,882.81	0.00	246,341.91	246,341.91
Support Serv - Pupil Accounting	27,286.50	0.00	27,286.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,486.80	0.00	250,486.80	0.00	0.00
Community Services	91,319.84	0.00	91,319.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,144,162.00	2,089,898.05	54,263.95	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	49,638.22	0.00	49,638.22	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	826,824.82	548,145.90	278,678.92	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 **	750,975.00	750,975.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,350,281.82	3,868,723.97	12,970,274.41	2,511,283.44	1,214,782.71

Michigan Department of Education
Costs for the Development of 2025-2026 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	5,898,942.00	205,194.00	5,693,748.00	0.00	0.00
Support Serv - Pupil	540,947.00	0.00	540,947.00	0.00	0.00
Support Serv - Instructional	263,616.00	0.00	263,616.00	0.00	0.00
Support Serv - Board of Ed	280,693.00	0.00	280,693.00	0.00	0.00
Support Serv - Executive Adm	985,695.00	0.00	985,695.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	585,386.00	0.00	585,386.00	0.00	0.00
Support Serv - Business	73,186.00	70,577.00	0.00	2,609.00	2,609.00
Operations and Maintenance	1,467,005.00	27,383.00	145,466.00	1,294,156.00	0.00
Pupil Transportation	459,279.00	96,530.00	362,749.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,836.00	0.00	11,836.00	0.00	0.00
Support Serv - Technology	197,576.00	0.00	17,625.00	179,951.00	179,951.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194,464.00	30,374.00	164,090.00	0.00	0.00
Community Services	281,031.00	0.00	281,031.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	38,225.00	38,225.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	694,829.00	361,113.00	333,716.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	841,263.00	841,263.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,492.00	2,492.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,816,465.00	1,673,151.00	9,666,598.00	1,476,716.00	182,560.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63917 Bradford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,874,855.38	4,608.87	4,870,246.51	0.00	0.00
Support Serv - Pupil	1,057,658.24	0.00	1,057,658.24	0.00	0.00
Support Serv - Instructional	396,867.58	0.00	396,867.58	0.00	0.00
Support Serv - Board of Ed	38,659.41	0.00	38,659.41	0.00	0.00
Support Serv - Executive Adm	1,686,865.50	0.00	1,686,865.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	609,992.47	0.00	609,992.47	0.00	0.00
Support Serv - Business	80,024.36	31,114.94	6,000.00	42,909.42	42,909.42
Operations and Maintenance	1,215,015.44	1,283.23	131,055.99	1,082,676.22	0.00
Pupil Transportation	511,241.58	0.00	511,241.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,055.62	0.00	52,055.62	0.00	0.00
Support Serv - Staff & Personnel	43,470.24	0.00	9,724.37	33,745.87	33,745.87
Support Serv - Technology	270,733.58	35,407.50	76,171.01	159,155.07	159,155.07
Support Serv - Pupil Accounting	16,553.85	0.00	16,553.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	120,495.09	0.00	120,495.09	0.00	0.00
Community Services	33,310.66	0.00	33,310.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	443,932.10	443,932.10	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	824,051.29	614,888.52	209,162.77	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 **	1,273,982.96	1,273,982.96	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
	13,549,765.35	2,405,218.12	9,826,060.65	1,318,486.58	235,810.36

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63918 Laurus Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,348,243.00	0.00	4,348,243.00	0.00	0.00
Support Serv - Pupil	498,708.00	0.00	498,708.00	0.00	0.00
Support Serv - Instructional	1,067,593.00	0.00	1,067,593.00	0.00	0.00
Support Serv - Board of Ed	155,725.00	0.00	155,725.00	0.00	0.00
Support Serv - Executive Adm	358,733.00	0.00	358,733.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	816,443.00	0.00	816,443.00	0.00	0.00
Support Serv - Business	241,084.00	0.00	0.00	241,084.00	241,084.00
Operations and Maintenance	1,429,716.00	0.00	21,172.00	1,408,544.00	0.00
Pupil Transportation	3,298.00	0.00	3,298.00	0.00	0.00
Support Serv - Planning & Research	18,307.00	0.00	18,307.00	0.00	0.00
Support Serv - Communication	50,192.00	0.00	50,192.00	0.00	0.00
Support Serv - Staff & Personnel	431,057.00	0.00	0.00	431,057.00	431,057.00
Support Serv - Technology	74,444.00	0.00	0.00	74,444.00	74,444.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	75,160.00	0.00	75,160.00	0.00	0.00
Support Serv - Other	42,551.00	0.00	42,551.00	0.00	0.00
Community Services	289,154.00	0.00	289,154.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,900,408.00	0.00	7,745,279.00	2,155,129.00	746,585.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	384,133.24	6,987.42	377,145.82	0.00	0.00
Support Serv - Pupil	25,970.05	0.00	25,970.05	0.00	0.00
Support Serv - Instructional	36,364.78	30,698.11	5,666.67	0.00	0.00
Support Serv - Board of Ed	74,318.65	0.00	74,318.65	0.00	0.00
Support Serv - Executive Adm	22,713.82	0.00	22,713.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,165.28	254.33	214,910.95	0.00	0.00
Support Serv - Business	49,994.10	0.00	0.00	49,994.10	49,994.10
Operations and Maintenance	290,226.38	25,275.22	0.00	264,951.16	0.00
Pupil Transportation	930.00	0.00	930.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,135.08	0.00	15,135.08	0.00	0.00
Support Serv - Staff & Personnel	589.88	0.00	0.00	589.88	589.88
Support Serv - Technology	58,113.73	0.00	0.00	58,113.73	58,113.73
Support Serv - Pupil Accounting	114.00	0.00	114.00	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	15,000.00	15,000.00	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 **	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
	1,188,768.99	78,215.08	736,905.04	373,648.87	108,697.71

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63921 Crescent Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,589,855.00	5,867.00	4,583,988.00	0.00	0.00
Support Serv - Pupil	327,868.00	0.00	327,868.00	0.00	0.00
Support Serv - Instructional	285,885.00	0.00	285,885.00	0.00	0.00
Support Serv - Board of Ed	74,120.00	0.00	74,120.00	0.00	0.00
Support Serv - Executive Adm	948,615.00	0.00	948,615.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,701,238.00	0.00	1,701,238.00	0.00	0.00
Support Serv - Business	166,773.00	163,631.00	0.00	3,142.00	3,142.00
Operations and Maintenance	1,294,799.00	0.00	76,418.00	1,218,381.00	0.00
Pupil Transportation	689,149.00	0.00	689,149.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,600.00	0.00	1,600.00	0.00	0.00
Support Serv - Technology	174,380.00	0.00	3,066.00	171,314.00	171,314.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,892.00	0.00	81,892.00	0.00	0.00
Community Services	156,407.00	0.00	156,407.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	762,538.00	605,790.00	156,748.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,422.00	2,422.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	281,601.00	281,601.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,539,142.00	1,059,311.00	9,086,994.00	1,392,837.00	174,456.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63922 Great Oaks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,512,776.00	0.00	5,512,776.00	0.00	0.00
Support Serv - Pupil	357,735.00	0.00	357,735.00	0.00	0.00
Support Serv - Instructional	1,117,439.00	0.00	1,117,439.00	0.00	0.00
Support Serv - Board of Ed	163,635.00	0.00	163,635.00	0.00	0.00
Support Serv - Executive Adm	356,641.00	0.00	356,641.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	823,578.00	0.00	823,578.00	0.00	0.00
Support Serv - Business	256,725.00	0.00	0.00	256,725.00	256,725.00
Operations and Maintenance	1,492,307.00	0.00	41,025.00	1,451,282.00	0.00
Pupil Transportation	13,113.00	0.00	13,113.00	0.00	0.00
Support Serv - Planning & Research	19,598.00	0.00	19,598.00	0.00	0.00
Support Serv - Communication	64,613.00	0.00	64,613.00	0.00	0.00
Support Serv - Staff & Personnel	444,574.00	0.00	0.00	444,574.00	444,574.00
Support Serv - Technology	87,938.00	0.00	777.00	87,161.00	87,161.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	80,645.00	0.00	80,645.00	0.00	0.00
Support Serv - Other	7,894.00	0.00	7,894.00	0.00	0.00
Community Services	85,573.00	0.00	85,573.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	10,884,784.00	0.00	8,645,042.00	2,239,742.00	788,460.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63923 Four Corners Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,792,336.68	83,538.23	1,708,798.45	0.00	0.00
Support Serv - Pupil	211,975.61	0.00	211,975.61	0.00	0.00
Support Serv - Instructional	97,178.02	0.00	97,178.02	0.00	0.00
Support Serv - Board of Ed	18,872.23	0.00	18,872.23	0.00	0.00
Support Serv - Executive Adm	404,694.55	0.00	404,694.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	239,762.16	0.00	239,762.16	0.00	0.00
Support Serv - Business	8,581.66	0.00	0.00	8,581.66	8,581.66
Operations and Maintenance	395,343.00	23,030.00	7,056.19	365,256.81	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	28,587.11	0.00	28,587.11	0.00	0.00
Support Serv - Staff & Personnel	21,516.10	0.00	0.00	21,516.10	21,516.10
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	11,678.62	0.00	11,678.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,591.18	0.00	11,591.18	0.00	0.00
Community Services	16,520.18	0.00	16,520.18	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	188,729.60	119,660.62	69,068.98	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
	3,447,366.70	226,228.85	2,825,783.28	395,354.57	30,097.76

Michigan Department of Education
Costs for the Development of 2025-2026 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	6,273,041.00	11,760.00	6,261,281.00	0.00	0.00
Support Serv - Pupil	336,961.00	0.00	336,961.00	0.00	0.00
Support Serv - Instructional	151,286.00	0.00	151,286.00	0.00	0.00
Support Serv - Board of Ed	49,475.00	0.00	49,475.00	0.00	0.00
Support Serv - Executive Adm	1,505,424.00	0.00	1,505,424.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,127,734.00	0.00	1,127,734.00	0.00	0.00
Support Serv - Business	513,419.00	417,000.00	20.00	96,399.00	96,399.00
Operations and Maintenance	1,066,709.00	0.00	0.00	1,066,709.00	0.00
Pupil Transportation	47,129.00	0.00	47,129.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	225,085.00	0.00	225,085.00	0.00	0.00
Support Serv - Staff & Personnel	198,299.00	0.00	0.00	198,299.00	198,299.00
Support Serv - Technology	679,463.00	523,878.00	0.00	155,585.00	155,585.00
Support Serv - Pupil Accounting	0.00	0.00	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	29,720.00	0.00	29,720.00	0.00	0.00
Support Serv - Pupil	11,733.00	0.00	11,733.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	772,509.00	685,095.00	87,414.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	12,987,987.00	1,637,733.00	9,833,262.00	1,516,992.00	450,283.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63926 Faxon Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	737,210.47	0.00	737,210.47	0.00	0.00
Support Serv - Pupil	36,477.00	0.00	36,477.00	0.00	0.00
Support Serv - Instructional	104,399.41	0.00	104,399.41	0.00	0.00
Support Serv - Board of Ed	22,944.18	0.00	22,944.18	0.00	0.00
Support Serv - Executive Adm	170,039.02	0.00	170,039.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	158,626.42	0.00	158,626.42	0.00	0.00
Support Serv - Business	19,132.08	0.00	92.55	19,039.53	19,039.53
Operations and Maintenance	368,286.55	0.00	2,786.12	365,500.43	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	9,052.63	0.00	9,052.63	0.00	0.00
Support Serv - Staff & Personnel	7,060.00	0.00	5,910.00	1,150.00	1,150.00
Support Serv - Technology	58,852.37	25,839.00	2,494.00	30,519.37	30,519.37
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	0.00	0.00	0.00	0.00	0.00
Community Services	2,955.90	0.00	2,955.90	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	1,123.07	0.00	0.00	1,123.07	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	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
	1,696,159.10	25,839.00	1,252,987.70	417,332.40	50,708.90

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63928 Momentum Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,710,339.73	0.00	1,710,339.73	0.00	0.00
Support Serv - Pupil	169,176.72	0.00	169,176.72	0.00	0.00
Support Serv - Instructional	41,294.23	0.00	41,294.23	0.00	0.00
Support Serv - Board of Ed	22,208.92	0.00	22,208.92	0.00	0.00
Support Serv - Executive Adm	353,062.35	0.00	353,062.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200,237.84	0.00	200,237.84	0.00	0.00
Support Serv - Business	75,701.81	0.00	56,478.38	19,223.43	19,223.43
Operations and Maintenance	502,192.71	19,820.00	48,222.61	434,150.10	0.00
Pupil Transportation	176,735.00	0.00	176,735.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,979.00	0.00	2,979.00	0.00	0.00
Support Serv - Other	3,607.09	0.00	3,607.09	0.00	0.00
Community Services	2,300.00	0.00	2,300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	433,201.41	433,201.41	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,186.73	169,465.07	90,721.66	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
	3,953,223.54	622,486.48	2,877,363.53	453,373.53	19,223.43

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63929 Waterford Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,609,954.08	4,839.91	2,605,114.17	0.00	0.00
Support Serv - Pupil	298,912.13	0.00	298,912.13	0.00	0.00
Support Serv - Instructional	97,069.74	0.00	97,069.74	0.00	0.00
Support Serv - Board of Ed	75,055.85	0.00	75,055.85	0.00	0.00
Support Serv - Executive Adm	802,308.63	0.00	802,308.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	473,012.84	86,185.09	386,827.75	0.00	0.00
Support Serv - Business	45,919.99	13,671.21	0.00	32,248.78	32,248.78
Operations and Maintenance	297,056.46	9,036.53	8,621.00	279,398.93	0.00
Pupil Transportation	44,882.97	0.00	44,882.97	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	27,361.35	0.00	0.00	27,361.35	27,361.35
Support Serv - Technology	76,401.12	6,818.00	0.00	69,583.12	69,583.12
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	0.00	0.00	0.00	0.00	0.00
Community Services	38,740.76	0.00	38,740.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	958,096.53	893,571.85	64,524.68	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	5,844,772.45	1,014,122.59	4,422,057.68	408,592.18	129,193.25

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63931 Oakland FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,158,801.00	7,845.00	1,150,956.00	0.00	0.00
Support Serv - Pupil	168,583.00	0.00	168,583.00	0.00	0.00
Support Serv - Instructional	39,398.00	0.00	39,398.00	0.00	0.00
Support Serv - Board of Ed	34,729.00	0.00	34,729.00	0.00	0.00
Support Serv - Executive Adm	240,912.00	0.00	240,912.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	327,578.00	0.00	327,578.00	0.00	0.00
Support Serv - Business	9,008.00	8,732.00	0.00	276.00	276.00
Operations and Maintenance	177,271.00	0.00	8,125.00	169,146.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	66,275.00	0.00	12,977.00	53,298.00	53,298.00
Support Serv - Pupil Accounting	0.00	0.00	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	106,756.00	106,756.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,822.00	0.00	11,822.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	2,341,133.00	123,333.00	1,995,080.00	222,720.00	53,574.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63934 Kingsbury Country Day School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,080,601.12	7,419.00	2,073,182.12	0.00	0.00
Support Serv - Pupil	145,357.72	0.00	145,357.72	0.00	0.00
Support Serv - Instructional	5,960.75	0.00	5,960.75	0.00	0.00
Support Serv - Board of Ed	40,125.76	0.00	40,125.76	0.00	0.00
Support Serv - Executive Adm	200,289.33	0.00	200,289.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	611,691.59	0.00	611,691.59	0.00	0.00
Support Serv - Business	58,750.95	0.00	0.00	58,750.95	58,750.95
Operations and Maintenance	248,518.36	17,628.50	7,750.04	223,139.82	0.00
Pupil Transportation	85,990.71	0.00	85,990.71	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	78,594.79	0.00	1,824.88	76,769.91	76,769.91
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	26,087.11	2,833.29	23,253.82	0.00	0.00
Community Services	20,311.64	0.00	20,311.64	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	145,050.04	0.00	145,050.04	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
	3,747,329.87	27,880.79	3,360,788.40	358,660.68	135,520.86

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63938 Keys Grace Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,671,498.37	26,599.20	3,644,899.17	0.00	0.00
Support Serv - Pupil	152,549.50	0.00	152,549.50	0.00	0.00
Support Serv - Instructional	316,731.76	0.00	316,731.76	0.00	0.00
Support Serv - Board of Ed	66,341.70	0.00	66,341.70	0.00	0.00
Support Serv - Executive Adm	1,426,649.86	0.00	1,426,649.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,816.30	0.00	229,816.30	0.00	0.00
Support Serv - Business	208.97	0.00	65.73	143.24	143.24
Operations and Maintenance	908,204.27	0.00	416,637.36	491,566.91	0.00
Pupil Transportation	1,440,858.05	0.00	1,440,858.05	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	2,129.32	0.00	0.00	2,129.32	2,129.32
Support Serv - Technology	29,155.82	0.00	0.00	29,155.82	29,155.82
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	0.00	0.00	0.00	0.00	0.00
Community Services	938.84	0.00	938.84	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	4,381,730.97	478,519.95	3,903,211.02	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
	12,626,813.73	505,119.15	11,598,699.29	522,995.29	31,428.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
63939 Lighthouse Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,138,681.38	14,598.88	9,124,082.50	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	790,297.24	0.00	790,297.24	0.00	0.00
Support Serv - Board of Ed	23,887.24	0.00	23,887.24	0.00	0.00
Support Serv - Executive Adm	10,057,191.78	0.00	10,057,191.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,678,157.32	0.00	1,678,157.32	0.00	0.00
Support Serv - Business	1,457.00	0.00	0.00	1,457.00	1,457.00
Operations and Maintenance	130,051.26	0.00	0.00	130,051.26	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,628.11	0.00	0.00	2,628.11	2,628.11
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	11,120.81	11,120.81	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	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
	21,833,472.14	25,719.69	21,673,616.08	134,136.37	4,085.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
64040 Hart Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,910,401.68	217,063.75	10,693,337.93	0.00	0.00
Support Serv - Pupil	968,609.60	0.00	968,609.60	0.00	0.00
Support Serv - Instructional	449,222.75	0.00	449,222.75	0.00	0.00
Support Serv - Board of Ed	42,422.92	0.00	42,422.92	0.00	0.00
Support Serv - Executive Adm	478,317.09	0.00	478,317.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,159,641.05	0.00	1,159,641.05	0.00	0.00
Support Serv - Business	384,524.13	17,212.34	0.00	367,311.79	367,311.79
Operations and Maintenance	1,797,211.69	83,013.10	815,544.50	898,654.09	0.00
Pupil Transportation	866,984.19	36,000.00	830,984.19	0.00	0.00
Support Serv - Planning & Research	152.34	0.00	152.34	0.00	0.00
Support Serv - Communication	2,758.26	0.00	2,758.26	0.00	0.00
Support Serv - Staff & Personnel	21,988.46	0.00	21,988.46	0.00	0.00
Support Serv - Technology	525,110.97	129,916.88	10,491.70	384,702.39	384,702.39
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	546,860.66	49,348.04	497,512.62	0.00	0.00
Community Services	475,844.14	9,736.66	466,107.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	137,863.27	137,863.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,692,573.29	560,816.35	1,131,756.94	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 **	1,035,470.21	1,035,470.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	601.49	601.49	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
	21,496,558.19	2,277,042.09	17,568,847.83	1,650,668.27	752,014.18

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
64070 Pentwater Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,388,186.98	73,227.85	2,314,959.13	0.00	0.00
Support Serv - Pupil	151,478.47	0.00	151,478.47	0.00	0.00
Support Serv - Instructional	158,923.06	0.00	158,923.06	0.00	0.00
Support Serv - Board of Ed	58,103.76	0.00	58,103.76	0.00	0.00
Support Serv - Executive Adm	194,003.33	8,573.83	185,429.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	138,234.67	0.00	138,234.67	0.00	0.00
Support Serv - Business	61,244.89	18,651.43	0.00	42,593.46	42,593.46
Operations and Maintenance	477,547.43	0.00	59,041.30	418,506.13	0.00
Pupil Transportation	860,689.69	774,672.34	86,017.35	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	161,205.60	8,507.98	23,172.11	129,525.51	129,525.51
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	136,401.63	0.00	136,401.63	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	44,785.67	15,935.67	28,850.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	116,888.32	0.00	116,888.32	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 **	266,633.67	266,633.67	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
	5,214,327.17	1,166,202.77	3,457,499.30	590,625.10	172,118.97

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
64080 Shelby Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,494,575.66	1,429.02	9,493,146.64	0.00	0.00
Support Serv - Pupil	520,048.90	0.00	520,048.90	0.00	0.00
Support Serv - Instructional	808,548.14	73,951.64	734,596.50	0.00	0.00
Support Serv - Board of Ed	67,007.76	0.00	67,007.76	0.00	0.00
Support Serv - Executive Adm	288,723.90	0.00	288,723.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,049,252.26	0.00	1,049,252.26	0.00	0.00
Support Serv - Business	500,533.47	34,698.73	0.00	465,834.74	465,834.74
Operations and Maintenance	1,572,448.87	230.11	118,255.14	1,453,963.62	0.00
Pupil Transportation	1,228,634.98	280,799.00	947,835.98	0.00	0.00
Support Serv - Planning & Research	19,400.00	0.00	19,400.00	0.00	0.00
Support Serv - Communication	13,985.65	0.00	13,985.65	0.00	0.00
Support Serv - Staff & Personnel	258,154.09	0.00	258,154.09	0.00	0.00
Support Serv - Technology	246,758.18	0.00	105,644.03	141,114.15	141,114.15
Support Serv - Pupil Accounting	1,464.18	0.00	1,464.18	0.00	0.00
Support Serv - Central - Other	8,876.48	0.00	8,876.48	0.00	0.00
Support Serv - Other	503,469.62	0.00	503,469.62	0.00	0.00
Community Services	638,286.46	0.00	638,286.46	0.00	0.00
Payments to Government Agencies	145,052.83	145,052.83	0.00	0.00	0.00
Facilities Acquisition	386,399.00	386,399.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	4,000.00	0.00	4,000.00	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	6,439.63	0.00	2,141.35	4,298.28	0.00
Pupil Transportation	96.44	0.00	96.44	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	2,889,433.05	1,496,971.77	1,392,461.28	0.00	0.00
Community Services	1,185.34	1,185.34	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,274,019.61	1,274,019.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,589,098.51	12,589,098.51	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
	34,515,893.01	16,283,835.56	16,166,846.66	2,065,210.79	606,948.89

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
64090 Walkerville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,381,058.24	0.00	2,381,058.24	0.00	0.00
Support Serv - Pupil	160,374.21	0.00	160,374.21	0.00	0.00
Support Serv - Instructional	77,777.38	0.00	77,777.38	0.00	0.00
Support Serv - Board of Ed	29,849.93	0.00	29,849.93	0.00	0.00
Support Serv - Executive Adm	169,247.10	0.00	169,247.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	227,702.86	0.00	227,702.86	0.00	0.00
Support Serv - Business	102,442.51	8,322.02	0.00	94,120.49	94,120.49
Operations and Maintenance	522,476.40	18,359.47	47,629.02	456,487.91	0.00
Pupil Transportation	298,029.16	0.00	298,029.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,199.89	0.00	2,199.89	0.00	0.00
Support Serv - Staff & Personnel	13,875.49	0.00	13,093.49	782.00	782.00
Support Serv - Technology	113,957.86	0.00	29,925.82	84,032.04	84,032.04
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	88,674.50	1,486.07	87,188.43	0.00	0.00
Community Services	1,349.61	0.00	1,349.61	0.00	0.00
Payments to Government Agencies	371.06	371.06	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	677,036.19	421,128.52	255,907.67	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	75,046.63	75,046.63	0.00	0.00	0.00
Debt Service Funds					
All Costs **	354,466.67	354,466.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,261,260.60	1,261,260.60	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
	6,557,196.29	2,140,441.04	3,781,332.81	635,422.44	178,934.53

Michigan Department of Education
Costs for the Development of 2025-2026 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	14,727,606.51	553,415.24	14,174,191.27	0.00	0.00
Support Serv - Pupil	1,195,448.76	0.00	1,195,448.76	0.00	0.00
Support Serv - Instructional	1,407,528.64	0.00	1,407,528.64	0.00	0.00
Support Serv - Board of Ed	79,347.68	0.00	79,347.68	0.00	0.00
Support Serv - Executive Adm	536,767.78	0.00	536,767.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,400,856.80	0.00	1,400,856.80	0.00	0.00
Support Serv - Business	540,422.25	58,680.52	486.43	481,255.30	481,255.30
Operations and Maintenance	2,651,984.88	36,275.46	365,338.62	2,250,370.80	0.00
Pupil Transportation	1,588,694.70	68,389.03	1,520,305.67	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	21,799.93	0.00	6,344.53	15,455.40	15,455.40
Support Serv - Technology	580,653.50	226,039.42	488.58	354,125.50	354,125.50
Support Serv - Pupil Accounting	60,675.88	0.00	60,675.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	553,008.94	26,728.90	526,280.04	0.00	0.00
Community Services	60,089.36	0.00	60,089.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	83,756.50	61,960.00	21,796.50	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	2,996,864.97	1,046,589.30	1,950,275.67	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 **	1,434,566.66	1,434,566.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,312,214.03	3,312,214.03	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
	33,232,287.77	6,824,858.56	23,306,222.21	3,101,207.00	850,836.20

Michigan Department of Education
Costs for the Development of 2025-2026 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	629,100.89	0.00	629,100.89	0.00	0.00
Support Serv - Pupil	187,494.97	0.00	187,494.97	0.00	0.00
Support Serv - Instructional	20,401.76	0.00	20,401.76	0.00	0.00
Support Serv - Board of Ed	9,168.25	0.00	9,168.25	0.00	0.00
Support Serv - Executive Adm	5,093.70	0.00	5,093.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,514.84	0.00	329,514.84	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	72,897.79	0.00	13,010.00	59,887.79	0.00
Pupil Transportation	14,189.26	0.00	14,189.26	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	2,788.98	0.00	0.00	2,788.98	2,788.98
Support Serv - Pupil Accounting	59,470.83	0.00	59,470.83	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	234.00	0.00	234.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	18,171.70	0.00	18,171.70	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,348,526.97	0.00	1,285,850.20	62,676.77	2,788.98

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,588,789.39	17,491.77	1,571,297.62	0.00	0.00
Support Serv - Pupil	1,287.27	0.00	1,287.27	0.00	0.00
Support Serv - Instructional	5,558.87	0.00	5,558.87	0.00	0.00
Support Serv - Board of Ed	46,054.61	0.00	46,054.61	0.00	0.00
Support Serv - Executive Adm	90,569.97	0.00	90,569.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	130,678.98	1,537.50	129,141.48	0.00	0.00
Support Serv - Business	123,795.92	5,559.09	0.00	118,236.83	118,236.83
Operations and Maintenance	342,689.71	155.53	44,499.70	298,034.48	0.00
Pupil Transportation	283,696.33	19,516.58	264,179.75	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	7,773.36	0.00	7,773.36	0.00	0.00
Support Serv - Pupil Accounting	14,653.57	0.00	14,653.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	93,465.85	0.00	93,465.85	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	218,690.63	69,964.64	148,725.99	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 **	764,760.00	764,760.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,712,464.46	878,985.11	2,417,208.04	416,271.31	118,236.83

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 66050 Ontonagon Area School District
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,979,414.60	0.00	1,979,414.60	0.00	0.00
Support Serv - Pupil	122,447.34	0.00	122,447.34	0.00	0.00
Support Serv - Instructional	62,015.48	0.00	62,015.48	0.00	0.00
Support Serv - Board of Ed	42,870.77	0.00	42,870.77	0.00	0.00
Support Serv - Executive Adm	179,093.15	0.00	179,093.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,857.89	0.00	215,857.89	0.00	0.00
Support Serv - Business	174,907.91	15,593.76	7,898.80	151,415.35	151,415.35
Operations and Maintenance	449,892.29	57,136.20	4,575.30	388,180.79	0.00
Pupil Transportation	294,556.69	12,631.00	281,925.69	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	3,838.38	0.00	0.00	3,838.38	3,838.38
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,468.95	0.00	156,468.95	0.00	0.00
Community Services	1,242.82	0.00	1,242.82	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	237,570.36	112,040.10	125,530.26	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 **	193,236.56	193,236.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	298,959.46	298,959.46	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
	4,412,372.65	689,597.08	3,179,341.05	543,434.52	155,253.73

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
67020 Evart Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,447,160.19	4,576.23	7,442,583.96	0.00	0.00
Support Serv - Pupil	889,247.27	0.00	889,247.27	0.00	0.00
Support Serv - Instructional	250,217.12	0.00	250,217.12	0.00	0.00
Support Serv - Board of Ed	81,369.21	0.00	81,369.21	0.00	0.00
Support Serv - Executive Adm	162,769.12	0.00	162,769.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	635,243.87	0.00	635,243.87	0.00	0.00
Support Serv - Business	315,273.57	3,576.24	0.00	311,697.33	311,697.33
Operations and Maintenance	1,708,973.88	345,850.24	53,597.35	1,309,526.29	0.00
Pupil Transportation	650,567.02	516.99	650,050.03	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	31,098.52	0.00	31,098.52	0.00	0.00
Support Serv - Technology	238,190.40	8,591.37	56,031.91	173,567.12	173,567.12
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	279,712.79	8,629.43	271,083.36	0.00	0.00
Community Services	2,613.57	0.00	2,613.57	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	1,050,614.78	445,647.20	604,967.58	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 **	506,090.64	506,090.64	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
	14,249,141.95	1,323,478.34	11,130,872.87	1,794,790.74	485,264.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
67050 Marion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,981,869.14	0.00	3,981,869.14	0.00	0.00
Support Serv - Pupil	95,446.59	0.00	95,446.59	0.00	0.00
Support Serv - Instructional	172,107.07	0.00	172,107.07	0.00	0.00
Support Serv - Board of Ed	65,625.87	0.00	65,625.87	0.00	0.00
Support Serv - Executive Adm	107,788.53	0.00	107,788.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	375,436.70	0.00	375,436.70	0.00	0.00
Support Serv - Business	50,149.82	364.29	0.00	49,785.53	49,785.53
Operations and Maintenance	539,310.38	0.00	358,429.04	180,881.34	0.00
Pupil Transportation	474,185.01	0.00	474,185.01	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	132,239.46	0.00	0.00	132,239.46	132,239.46
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	205,535.45	0.00	205,535.45	0.00	0.00
Community Services	290,082.52	0.00	290,082.52	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	566,227.23	253,575.15	312,652.08	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 **	809,905.00	809,905.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	373,030.80	373,030.80	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
	8,238,939.57	1,436,875.24	6,439,158.00	362,906.33	182,024.99

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
67055 Pine River Area Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,124,326.34	38,594.16	8,085,732.18	0.00	0.00
Support Serv - Pupil	690,274.84	0.00	690,274.84	0.00	0.00
Support Serv - Instructional	334,149.71	0.00	334,149.71	0.00	0.00
Support Serv - Board of Ed	83,266.12	0.00	83,266.12	0.00	0.00
Support Serv - Executive Adm	379,917.23	0.00	379,917.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,075,388.69	0.00	1,075,388.69	0.00	0.00
Support Serv - Business	202,962.96	65,633.95	0.00	137,329.01	137,329.01
Operations and Maintenance	1,518,308.84	269,383.60	2,573.48	1,246,351.76	0.00
Pupil Transportation	1,241,654.79	413,640.49	828,014.30	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	10,128.00	0.00	10,128.00	0.00	0.00
Support Serv - Technology	245,195.27	0.00	38,779.00	206,416.27	206,416.27
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	363,969.23	0.00	363,969.23	0.00	0.00
Community Services	5,200.03	0.00	5,200.03	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,748.02	0.00	8,353.82	394.20	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	1,018,831.25	391,138.64	627,692.61	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 **	935,050.00	935,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	57,811.13	57,811.13	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
	16,295,182.45	2,171,251.97	12,533,439.24	1,590,491.24	343,745.28

Michigan Department of Education
Costs for the Development of 2025-2026 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	11,583,915.05	253,921.85	11,329,993.20	0.00	0.00
Support Serv - Pupil	1,120,428.49	0.00	1,120,428.49	0.00	0.00
Support Serv - Instructional	560,686.62	178,202.50	382,484.12	0.00	0.00
Support Serv - Board of Ed	92,878.61	0.00	92,878.61	0.00	0.00
Support Serv - Executive Adm	321,412.69	0.00	321,412.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,269,399.88	0.00	1,269,399.88	0.00	0.00
Support Serv - Business	369,089.70	21,001.74	0.00	348,087.96	348,087.96
Operations and Maintenance	1,895,191.69	159,832.58	17,396.33	1,717,962.78	0.00
Pupil Transportation	691,381.85	30,319.20	661,062.65	0.00	0.00
Support Serv - Planning & Research	4,764.00	0.00	4,764.00	0.00	0.00
Support Serv - Communication	103,014.81	0.00	103,014.81	0.00	0.00
Support Serv - Staff & Personnel	31,263.71	834.71	6,822.50	23,606.50	23,606.50
Support Serv - Technology	405,718.12	23,686.29	5,118.75	376,913.08	376,913.08
Support Serv - Pupil Accounting	24,803.59	0.00	24,803.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	697,821.30	14,261.38	683,559.92	0.00	0.00
Community Services	63,278.63	0.00	63,278.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	383,111.87	383,111.87	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	1,275.00	0.00	1,275.00	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	24,624.99	0.00	23,393.75	1,231.24	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,714,034.35	798,162.46	915,871.89	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	7,190.00	7,190.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,277,462.50	1,277,462.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	54,955.13	54,955.13	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
	22,697,702.58	3,202,942.21	17,026,958.81	2,467,801.56	748,607.54

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
68010 Mio-AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,887,735.32	2,240.83	4,885,494.49	0.00	0.00
Support Serv - Pupil	133,730.34	0.00	133,730.34	0.00	0.00
Support Serv - Instructional	58,390.48	0.00	58,390.48	0.00	0.00
Support Serv - Board of Ed	71,635.05	0.00	71,635.05	0.00	0.00
Support Serv - Executive Adm	287,971.42	0.00	287,971.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	447,247.12	0.00	447,247.12	0.00	0.00
Support Serv - Business	53,724.45	14,753.85	0.00	38,970.60	38,970.60
Operations and Maintenance	638,591.51	526.49	54,781.39	583,283.63	0.00
Pupil Transportation	270,270.94	0.00	270,270.94	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	5,619.21	0.00	5,619.21	0.00	0.00
Support Serv - Technology	128,030.61	0.00	0.00	128,030.61	128,030.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	949.14	0.00	949.14	0.00	0.00
Support Serv - Other	60,041.93	0.00	60,041.93	0.00	0.00
Community Services	239.20	0.00	239.20	0.00	0.00
Payments to Government Agencies	1,470.50	1,470.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	629,897.10	197,571.84	432,325.26	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	28,279.90	28,279.90	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
	7,703,824.22	244,843.41	6,708,695.97	750,284.84	167,001.21

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
68030 Fairview Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,532,056.21	4,460.22	2,527,595.99	0.00	0.00
Support Serv - Pupil	37,712.42	0.00	37,712.42	0.00	0.00
Support Serv - Instructional	132,661.37	0.00	132,661.37	0.00	0.00
Support Serv - Board of Ed	58,100.69	1,227.73	56,872.96	0.00	0.00
Support Serv - Executive Adm	201,291.63	0.00	201,291.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	227,524.34	0.00	227,524.34	0.00	0.00
Support Serv - Business	157,795.35	21,849.88	0.00	135,945.47	135,945.47
Operations and Maintenance	489,728.72	26,508.41	109,092.32	354,127.99	0.00
Pupil Transportation	265,690.20	11,022.69	254,667.51	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	1,953.48	0.00	1,953.48	0.00	0.00
Support Serv - Technology	107,265.35	0.00	0.00	107,265.35	107,265.35
Support Serv - Pupil Accounting	1,342.97	0.00	1,342.97	0.00	0.00
Support Serv - Central - Other	24,616.78	0.00	24,616.78	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,310.63	0.00	5,310.63	0.00	0.00
Payments to Government Agencies	136,570.50	136,570.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	363,498.45	135,671.59	227,826.86	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	266,173.44	266,173.44	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
	5,009,292.53	603,484.46	3,808,469.26	597,338.81	243,210.82

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
69020 Gaylord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,527,091.04	358,853.43	26,168,237.61	0.00	0.00
Support Serv - Pupil	1,558,943.32	0.00	1,558,943.32	0.00	0.00
Support Serv - Instructional	888,056.08	23,906.41	864,149.67	0.00	0.00
Support Serv - Board of Ed	77,013.94	0.00	77,013.94	0.00	0.00
Support Serv - Executive Adm	557,102.35	22,884.00	534,218.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,318,040.86	870.88	2,317,169.98	0.00	0.00
Support Serv - Business	545,338.30	55,070.07	0.00	490,268.23	490,268.23
Operations and Maintenance	4,004,498.72	128,381.60	337,478.28	3,538,638.84	0.00
Pupil Transportation	1,789,545.51	286,340.96	1,503,204.55	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	336,298.26	1,286.76	72,943.04	262,068.46	262,068.46
Support Serv - Technology	367,876.93	6,193.40	0.00	361,683.53	361,683.53
Support Serv - Pupil Accounting	227,774.82	0.00	227,774.82	0.00	0.00
Support Serv - Central - Other	49,003.40	0.00	49,003.40	0.00	0.00
Support Serv - Other	846,947.16	71,851.34	775,095.82	0.00	0.00
Community Services	442,415.94	0.00	442,415.94	0.00	0.00
Payments to Government Agencies	10,000.00	10,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,836,130.86	1,483,013.08	1,353,117.78	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	1,604,891.89	1,604,891.89	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
	44,986,969.38	4,053,543.82	36,280,766.50	4,652,659.06	1,114,020.22

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
69030 Johannesburg-Lewiston Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,708,850.00	69,556.09	5,639,293.91	0.00	0.00
Support Serv - Pupil	322,201.18	0.00	322,201.18	0.00	0.00
Support Serv - Instructional	187,027.16	0.00	187,027.16	0.00	0.00
Support Serv - Board of Ed	56,768.07	0.00	56,768.07	0.00	0.00
Support Serv - Executive Adm	308,499.46	12,397.66	296,101.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	959,565.20	0.00	959,565.20	0.00	0.00
Support Serv - Business	253,379.21	12,397.66	0.00	240,981.55	240,981.55
Operations and Maintenance	886,516.90	11,555.02	117,997.86	756,964.02	0.00
Pupil Transportation	783,625.51	302,011.44	481,614.07	0.00	0.00
Support Serv - Planning & Research	2,218.68	0.00	2,218.68	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,000.00	0.00	0.00	5,000.00	5,000.00
Support Serv - Technology	250,800.72	86,129.28	57,261.82	107,409.62	107,409.62
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	211,239.54	0.00	211,239.54	0.00	0.00
Community Services	34,496.03	0.00	34,496.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,700.10	0.00	32,700.10	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	911,808.63	299,787.62	612,021.01	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 **	1,300,780.90	1,300,780.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,886,828.12	4,886,828.12	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
	17,102,305.41	6,981,443.79	9,010,506.43	1,110,355.19	353,391.17

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
69040 Vanderbilt Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,084,391.34	15,848.59	1,068,542.75	0.00	0.00
Support Serv - Pupil	136,874.61	0.00	136,874.61	0.00	0.00
Support Serv - Instructional	9,730.90	0.00	9,730.90	0.00	0.00
Support Serv - Board of Ed	32,795.06	0.00	32,795.06	0.00	0.00
Support Serv - Executive Adm	48,141.84	0.00	48,141.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	234,443.87	0.00	234,443.87	0.00	0.00
Support Serv - Business	96,569.36	0.00	9,050.00	87,519.36	87,519.36
Operations and Maintenance	221,200.60	0.10	14,816.46	206,384.04	0.00
Pupil Transportation	50,237.73	0.00	50,237.73	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	41,031.85	0.00	0.00	41,031.85	41,031.85
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	38,132.77	0.00	38,132.77	0.00	0.00
Community Services	8,356.38	0.00	8,356.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,038.89	22,038.89	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	132,701.50	65,851.29	66,850.21	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 **	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
	2,156,646.70	103,738.87	1,717,972.58	334,935.25	128,551.21

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70000 Ottawa Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,281.56	0.00	9,281.56	0.00	0.00
Support Serv - Pupil	990,411.83	0.00	990,411.83	0.00	0.00
Support Serv - Instructional	6,331,888.24	5,759.48	6,326,128.76	0.00	0.00
Support Serv - Board of Ed	21,309.48	0.00	21,309.48	0.00	0.00
Support Serv - Executive Adm	718,613.08	1,113.98	717,499.10	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	1,467,945.66	8,418.67	64,001.85	1,395,525.14	1,395,525.14
Operations and Maintenance	792,170.30	3,913.71	784.52	787,472.07	0.00
Pupil Transportation	8,134.00	0.00	8,134.00	0.00	0.00
Support Serv - Planning & Research	15,477.50	0.00	15,477.50	0.00	0.00
Support Serv - Communication	907,120.54	1,493.18	905,627.36	0.00	0.00
Support Serv - Staff & Personnel	1,017,690.42	1,493.18	69,277.56	946,919.68	946,919.68
Support Serv - Technology	778,407.17	164,799.00	76,722.90	536,885.27	536,885.27
Support Serv - Pupil Accounting	35,536.56	0.00	35,536.56	0.00	0.00
Support Serv - Central - Other	67,675.61	0.00	67,675.61	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	464,428.07	0.00	464,428.07	0.00	0.00
Payments to Government Agencies	11,308,915.75	11,308,915.75	0.00	0.00	0.00
Facilities Acquisition	21,476.00	0.00	21,476.00	0.00	0.00
Special Revenue Funds					
Instructional	23,790,198.86	798,800.74	22,991,398.12	0.00	0.00
Support Serv - Pupil	17,084,457.94	27,792.11	17,056,665.83	0.00	0.00
Support Serv - Instructional	6,956,596.64	60,454.21	6,896,142.43	0.00	0.00
Support Serv - Board of Ed	33,026.86	0.00	33,026.86	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,430,123.74	15,155.56	2,414,968.18	0.00	0.00
Support Serv - Business	2,217,878.20	7,510.24	24,896.34	2,185,471.62	2,185,471.62
Operations and Maintenance	3,147,540.39	40,111.58	5,600.00	3,101,828.81	0.00
Pupil Transportation	3,612,210.12	180.50	3,612,029.62	0.00	0.00
Support Serv - Planning & Research	1,318,817.69	555.50	1,318,262.19	0.00	0.00
Support Serv - Communication	192,465.82	0.00	192,465.82	0.00	0.00
Support Serv - Staff & Personnel	800,101.05	4,998.50	32,461.99	762,640.56	762,640.56
Support Serv - Technology	6,073,736.25	22,956.55	0.00	6,050,779.70	6,050,779.70
Support Serv - Pupil Accounting	328,253.29	0.00	328,253.29	0.00	0.00
Support Serv - Central - Other	176,816.40	1,347.00	175,469.40	0.00	0.00
Support Serv - Other	1,899,223.79	194.00	1,899,029.79	0.00	0.00
Community Services	189,450.52	0.00	189,450.52	0.00	0.00
Payments to Government Agencies	82,943,333.62	82,943,333.62	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,568,975.67	1,568,975.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,841,761.36	16,841,761.36	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
	196,561,449.98	113,830,034.09	66,963,893.04	15,767,522.85	11,878,221.97

Michigan Department of Education
Costs for the Development of 2025-2026 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	54,743,025.25	115,214.09	54,627,811.16	0.00	0.00
Support Serv - Pupil	8,206,785.11	0.00	8,206,785.11	0.00	0.00
Support Serv - Instructional	4,545,037.53	0.00	4,545,037.53	0.00	0.00
Support Serv - Board of Ed	223,205.10	0.00	223,205.10	0.00	0.00
Support Serv - Executive Adm	820,459.20	0.00	820,459.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,676,125.73	0.00	4,676,125.73	0.00	0.00
Support Serv - Business	889,044.38	108,534.41	166.10	780,343.87	780,343.87
Operations and Maintenance	7,825,759.74	478,042.28	326,423.98	7,021,293.48	0.00
Pupil Transportation	2,989,074.81	0.00	2,989,074.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	126,807.54	0.00	126,807.54	0.00	0.00
Support Serv - Staff & Personnel	596,165.88	16,430.50	2,207.27	577,528.11	577,528.11
Support Serv - Technology	1,772,927.33	10,936.35	157,513.43	1,604,477.55	1,604,477.55
Support Serv - Pupil Accounting	109,451.77	0.00	109,451.77	0.00	0.00
Support Serv - Central - Other	119,518.99	0.00	119,518.99	0.00	0.00
Support Serv - Other	1,895,410.36	47,121.34	1,848,289.02	0.00	0.00
Community Services	935,024.14	0.00	935,024.14	0.00	0.00
Payments to Government Agencies	76,800.00	76,800.00	0.00	0.00	0.00
Facilities Acquisition	74,010.00	0.00	74,010.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,076.43	0.00	11,800.67	275.76	0.00
Pupil Transportation	120,384.00	120,384.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,521,958.50	1,326,327.60	3,195,630.90	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 **	6,388,162.26	6,388,162.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,141,477.87	3,141,477.87	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
	104,808,691.92	11,829,430.70	82,995,342.45	9,983,918.77	2,962,349.53

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70020 Holland City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,463,467.31	9,879.01	32,453,588.30	0.00	0.00
Support Serv - Pupil	6,559,334.98	0.00	6,559,334.98	0.00	0.00
Support Serv - Instructional	3,038,880.97	0.00	3,038,880.97	0.00	0.00
Support Serv - Board of Ed	110,163.34	0.00	110,163.34	0.00	0.00
Support Serv - Executive Adm	510,974.68	1,969.00	509,005.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,378,943.01	0.00	2,378,943.01	0.00	0.00
Support Serv - Business	841,738.26	0.00	0.00	841,738.26	841,738.26
Operations and Maintenance	4,601,893.07	86,700.03	276,159.83	4,239,033.21	0.00
Pupil Transportation	1,461,009.27	3,256.51	1,457,752.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	235,740.35	0.00	235,740.35	0.00	0.00
Support Serv - Staff & Personnel	583,080.30	0.00	26,991.38	556,088.92	556,088.92
Support Serv - Technology	457,549.93	0.00	0.00	457,549.93	457,549.93
Support Serv - Pupil Accounting	155,176.78	0.00	155,176.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,040,701.67	54,781.36	985,920.31	0.00	0.00
Community Services	2,817,806.44	0.00	2,817,806.44	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,147,373.85	1,225,098.80	1,922,275.05	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 **	46,698,811.02	46,698,811.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,193,369.32	9,193,369.32	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
	116,296,014.55	57,273,865.05	52,927,739.18	6,094,410.32	1,855,377.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70040 Allendale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,897,243.49	47,425.38	22,849,818.11	0.00	0.00
Support Serv - Pupil	2,868,647.73	0.00	2,868,647.73	0.00	0.00
Support Serv - Instructional	1,338,619.96	0.00	1,338,619.96	0.00	0.00
Support Serv - Board of Ed	58,791.10	0.00	58,791.10	0.00	0.00
Support Serv - Executive Adm	571,398.77	0.00	571,398.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,357,905.44	0.00	2,357,905.44	0.00	0.00
Support Serv - Business	427,807.20	10,059.18	7,197.30	410,550.72	410,550.72
Operations and Maintenance	4,527,312.86	55,667.65	292,865.56	4,178,779.65	0.00
Pupil Transportation	1,850,275.33	12,564.00	1,837,711.33	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	226,354.27	0.00	0.00	226,354.27	226,354.27
Support Serv - Technology	393,972.55	1,547.00	0.00	392,425.55	392,425.55
Support Serv - Pupil Accounting	100,274.43	0.00	100,274.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	788,165.79	100.00	788,065.79	0.00	0.00
Community Services	752,064.16	0.00	752,064.16	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	2,499,940.96	1,004,309.14	1,495,631.82	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 **	9,855,567.52	9,855,567.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	630,444.69	630,444.69	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
	52,144,786.25	11,617,684.56	35,318,991.50	5,208,110.19	1,029,330.54

Michigan Department of Education
Costs for the Development of 2025-2026 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	62,373,601.41	1,533,203.91	60,840,397.50	0.00	0.00
Support Serv - Pupil	5,346,780.61	0.00	5,346,780.61	0.00	0.00
Support Serv - Instructional	5,370,359.20	278,474.47	5,091,884.73	0.00	0.00
Support Serv - Board of Ed	204,547.12	0.00	204,547.12	0.00	0.00
Support Serv - Executive Adm	612,452.84	0.00	612,452.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,749,182.65	0.00	5,749,182.65	0.00	0.00
Support Serv - Business	1,199,304.58	0.00	0.00	1,199,304.58	1,199,304.58
Operations and Maintenance	8,574,607.16	188,438.04	327,818.87	8,058,350.25	0.00
Pupil Transportation	3,374,513.71	3,595.00	3,370,918.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	264,137.50	0.00	264,137.50	0.00	0.00
Support Serv - Staff & Personnel	857,682.37	0.00	24,734.50	832,947.87	832,947.87
Support Serv - Technology	7,219.80	0.00	7,219.80	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,296,962.33	0.00	2,296,962.33	0.00	0.00
Community Services	388,596.41	0.00	388,596.41	0.00	0.00
Payments to Government Agencies	153,600.00	153,600.00	0.00	0.00	0.00
Facilities Acquisition	1,407,980.60	1,390,492.68	17,487.92	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	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	7,149,140.91	3,038,468.76	4,110,672.15	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 **	24,826,564.00	24,826,564.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,462,160.96	38,462,160.96	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
	168,622,394.16	69,874,997.82	88,656,793.64	10,090,602.70	2,032,252.45

**Michigan Department of Education
Costs for the Development of 2025-2026 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	23,556,331.44	75,761.47	23,480,569.97	0.00	0.00
Support Serv - Pupil	2,749,260.38	0.00	2,749,260.38	0.00	0.00
Support Serv - Instructional	1,645,922.73	352,019.26	1,293,903.47	0.00	0.00
Support Serv - Board of Ed	43,865.24	0.00	43,865.24	0.00	0.00
Support Serv - Executive Adm	652,214.95	1,298.87	650,916.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,052,214.23	1,340.38	2,050,873.85	0.00	0.00
Support Serv - Business	322,515.48	0.00	12,500.00	310,015.48	310,015.48
Operations and Maintenance	3,064,863.52	28,422.39	92,898.92	2,943,542.21	0.00
Pupil Transportation	1,768,051.44	152,400.00	1,615,651.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,426.78	0.00	30,426.78	0.00	0.00
Support Serv - Staff & Personnel	279,157.27	3,986.98	0.00	275,170.29	275,170.29
Support Serv - Technology	716,716.42	123,890.75	0.00	592,825.67	592,825.67
Support Serv - Pupil Accounting	39,306.85	0.00	39,306.85	0.00	0.00
Support Serv - Central - Other	28,941.53	0.00	28,941.53	0.00	0.00
Support Serv - Other	1,046,844.48	0.00	1,046,844.48	0.00	0.00
Community Services	431,934.69	2,805.13	429,129.56	0.00	0.00
Payments to Government Agencies	28,800.00	28,800.00	0.00	0.00	0.00
Facilities Acquisition	85,131.73	85,131.73	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,451,863.51	1,031,370.90	1,420,492.61	0.00	0.00
Community Services	47,408.38	4,273.21	43,135.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	79,220.00	79,220.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,483,103.47	6,483,103.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,819,601.15	20,819,601.15	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	9,999.74	9,999.74	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,433,695.41	29,283,425.43	35,028,716.33	4,121,553.65	1,178,011.44

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70175 Jenison Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,586,381.90	827,312.69	47,759,069.21	0.00	0.00
Support Serv - Pupil	5,867,339.21	164.25	5,867,174.96	0.00	0.00
Support Serv - Instructional	4,004,946.60	366,535.84	3,638,410.76	0.00	0.00
Support Serv - Board of Ed	248,378.47	120,000.00	128,378.47	0.00	0.00
Support Serv - Executive Adm	670,116.64	8.09	670,108.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,770,247.34	189.68	4,770,057.66	0.00	0.00
Support Serv - Business	874,395.66	0.00	11,225.00	863,170.66	863,170.66
Operations and Maintenance	6,287,219.10	450,971.30	212,226.26	5,624,021.54	0.00
Pupil Transportation	2,325,357.92	239,370.00	2,085,987.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	479,770.63	49,485.34	430,285.29	0.00	0.00
Support Serv - Staff & Personnel	800,248.87	0.00	31,869.17	768,379.70	768,379.70
Support Serv - Technology	373,427.80	11,767.98	12,487.11	349,172.71	349,172.71
Support Serv - Pupil Accounting	205,698.17	0.00	205,698.17	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,614,372.90	249,843.11	2,364,529.79	0.00	0.00
Community Services	3,465,044.28	142,760.46	3,322,283.82	0.00	0.00
Payments to Government Agencies	124,800.00	124,800.00	0.00	0.00	0.00
Facilities Acquisition	120,066.50	120,066.50	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	44,077.69	0.00	41,017.58	3,060.11	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	8,539,720.16	4,250,781.81	4,288,938.35	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 **	9,708,185.00	9,708,185.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,717,046.68	11,717,046.68	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
	111,826,841.52	28,379,288.73	75,839,748.07	7,607,804.72	1,980,723.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70190 Hudsonville Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	62,571,210.89	996,181.79	61,575,029.10	0.00	0.00
Support Serv - Pupil	6,309,807.23	0.00	6,309,807.23	0.00	0.00
Support Serv - Instructional	7,149,920.30	2,883.18	7,147,037.12	0.00	0.00
Support Serv - Board of Ed	149,643.84	847.35	148,796.49	0.00	0.00
Support Serv - Executive Adm	620,981.96	0.00	620,981.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,955,949.76	0.00	5,955,949.76	0.00	0.00
Support Serv - Business	1,310,262.31	74,775.74	1,968.80	1,233,517.77	1,233,517.77
Operations and Maintenance	9,510,188.42	984,224.46	373,963.26	8,152,000.70	0.00
Pupil Transportation	4,792,285.74	1,019,293.67	3,772,992.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	151,234.61	0.00	151,234.61	0.00	0.00
Support Serv - Staff & Personnel	569,823.81	329.89	13,010.00	556,483.92	556,483.92
Support Serv - Technology	1,204,097.91	13,724.20	0.00	1,190,373.71	1,190,373.71
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	2,331,116.03	177,957.40	2,153,158.63	0.00	0.00
Community Services	583,884.96	69,415.94	514,469.02	0.00	0.00
Payments to Government Agencies	105,600.00	105,600.00	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	126,099.00	0.00	0.00	126,099.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,550,161.79	0.00	1,550,161.79	0.00	0.00
Community Services	2,742,355.36	5,326.02	2,737,029.34	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 **	18,809,799.01	18,809,799.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,315,968.66	31,315,968.66	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
	157,860,391.59	53,576,327.31	93,025,589.18	11,258,475.10	2,980,375.40

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70300 Spring Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,843,868.08	555,102.43	22,288,765.65	0.00	0.00
Support Serv - Pupil	2,235,080.62	0.00	2,235,080.62	0.00	0.00
Support Serv - Instructional	1,314,181.95	3,159.70	1,311,022.25	0.00	0.00
Support Serv - Board of Ed	74,067.87	0.00	74,067.87	0.00	0.00
Support Serv - Executive Adm	561,833.02	0.00	561,833.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,767,046.53	1,823.00	1,765,223.53	0.00	0.00
Support Serv - Business	327,093.51	0.00	0.00	327,093.51	327,093.51
Operations and Maintenance	3,535,821.09	344,414.81	13,700.63	3,177,705.65	0.00
Pupil Transportation	1,309,588.27	1,600.00	1,307,988.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	186,942.49	0.00	186,942.49	0.00	0.00
Support Serv - Staff & Personnel	13,146.30	0.00	0.00	13,146.30	13,146.30
Support Serv - Technology	452,477.64	22,840.33	0.00	429,637.31	429,637.31
Support Serv - Pupil Accounting	70,935.25	0.00	70,935.25	0.00	0.00
Support Serv - Central - Other	14,980.93	0.00	14,980.93	0.00	0.00
Support Serv - Other	1,061,301.50	14,923.09	1,046,378.41	0.00	0.00
Community Services	155,612.67	0.00	155,612.67	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	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	2,374,953.20	750,058.81	1,624,894.39	0.00	0.00
Community Services	1,328,731.68	13,815.48	1,314,916.20	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
Debt Service Funds					
All Costs **	7,096,043.23	7,096,043.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,768,266.66	4,768,266.66	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
	51,501,572.49	13,581,647.54	33,972,342.18	3,947,582.77	769,877.12

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70350 Zeeland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	57,361,479.02	35,589.13	57,325,889.89	0.00	0.00
Support Serv - Pupil	6,277,988.59	0.00	6,277,988.59	0.00	0.00
Support Serv - Instructional	3,441,954.56	9,491.83	3,432,462.73	0.00	0.00
Support Serv - Board of Ed	279,352.60	0.00	279,352.60	0.00	0.00
Support Serv - Executive Adm	805,963.55	0.00	805,963.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,677,934.31	0.00	4,677,934.31	0.00	0.00
Support Serv - Business	856,249.57	0.00	51,421.00	804,828.57	804,828.57
Operations and Maintenance	7,471,397.20	177,389.73	535,769.57	6,758,237.90	0.00
Pupil Transportation	4,425,781.50	910,846.66	3,514,934.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,441.65	0.00	8,441.65	0.00	0.00
Support Serv - Staff & Personnel	574,936.69	0.00	19,471.11	555,465.58	555,465.58
Support Serv - Technology	1,850,959.16	860,216.42	18,221.16	972,521.58	972,521.58
Support Serv - Pupil Accounting	118,439.05	0.00	118,439.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,349,964.16	0.00	2,349,964.16	0.00	0.00
Community Services	1,076,315.05	1,379.79	1,074,935.26	0.00	0.00
Payments to Government Agencies	149,884.62	149,884.62	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	137,887.51	0.00	137,887.51	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,542.60	0.00	1,542.60	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	29,394.81	0.00	29,394.81	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	140,773.62	91,896.00	390.45	48,487.17	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,552,435.70	2,032,134.78	4,520,300.92	0.00	0.00
Community Services	3,124,368.55	44,628.79	3,079,739.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	110,807.52	110,807.52	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,197,725.73	16,197,725.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,454,163.13	23,454,163.13	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
	141,476,140.45	44,076,154.13	88,260,445.52	9,139,540.80	2,332,815.73

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70901 Walden Green Montessori
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,286,626.86	28,068.15	1,258,558.71	0.00	0.00
Support Serv - Pupil	113,366.85	0.00	113,366.85	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,323.00	0.00	18,323.00	0.00	0.00
Support Serv - Executive Adm	133,184.08	0.00	133,184.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	421,393.13	0.00	421,393.13	0.00	0.00
Support Serv - Business	17,160.00	0.00	0.00	17,160.00	17,160.00
Operations and Maintenance	163,102.99	0.00	4,525.29	158,577.70	0.00
Pupil Transportation	645.70	0.00	645.70	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	35,046.53	0.00	0.00	35,046.53	35,046.53
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	14,603.52	14,603.52	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,203,452.66	42,671.67	1,949,996.76	210,784.23	52,206.53

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,213,751.00	19,316.00	3,194,435.00	0.00	0.00
Support Serv - Pupil	285,992.00	0.00	285,992.00	0.00	0.00
Support Serv - Instructional	91,581.00	0.00	91,581.00	0.00	0.00
Support Serv - Board of Ed	36,107.00	0.00	36,107.00	0.00	0.00
Support Serv - Executive Adm	280,038.00	0.00	280,038.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	701,156.00	5,503.00	695,653.00	0.00	0.00
Support Serv - Business	58,614.00	0.00	13,144.00	45,470.00	45,470.00
Operations and Maintenance	643,578.00	274,994.00	897.00	367,687.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,172.00	0.00	0.00	4,172.00	4,172.00
Support Serv - Technology	144,944.00	24,326.00	0.00	120,618.00	120,618.00
Support Serv - Pupil Accounting	0.00	0.00	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	6,342.00	1,717.00	4,625.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	432,179.00	28,609.00	403,570.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	338,063.00	338,063.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,236,517.00	692,528.00	5,006,042.00	537,947.00	170,260.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70904 Black River Public School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,281,437.49	0.00	6,281,437.49	0.00	0.00
Support Serv - Pupil	734,486.14	0.00	734,486.14	0.00	0.00
Support Serv - Instructional	200,597.53	0.00	200,597.53	0.00	0.00
Support Serv - Board of Ed	318,090.64	0.00	318,090.64	0.00	0.00
Support Serv - Executive Adm	245,491.73	0.00	245,491.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	968,804.31	0.00	968,804.31	0.00	0.00
Support Serv - Business	399,617.22	104,427.95	0.00	295,189.27	295,189.27
Operations and Maintenance	973,861.30	0.00	0.00	973,861.30	0.00
Pupil Transportation	121,753.64	41,759.00	79,994.64	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	165,911.22	0.00	0.00	165,911.22	165,911.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	248,909.18	0.00	248,909.18	0.00	0.00
Community Services	17,771.99	0.00	17,771.99	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	612,000.21	65,615.99	546,384.22	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	1,258.06	1,258.06	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
	11,289,990.66	213,061.00	9,641,967.87	1,434,961.79	461,100.49

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70905 Vanderbilt Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,193,741.00	0.00	3,193,741.00	0.00	0.00
Support Serv - Pupil	334,037.00	0.00	334,037.00	0.00	0.00
Support Serv - Instructional	629,473.00	0.00	629,473.00	0.00	0.00
Support Serv - Board of Ed	63,551.00	0.00	63,551.00	0.00	0.00
Support Serv - Executive Adm	149,958.00	0.00	149,958.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	546,704.00	0.00	546,704.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	930,337.00	0.00	0.00	930,337.00	0.00
Pupil Transportation	3,364.00	0.00	3,364.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	35,509.00	0.00	35,509.00	0.00	0.00
Support Serv - Staff & Personnel	62,275.00	0.00	0.00	62,275.00	62,275.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	34,878.00	0.00	34,878.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	6,095,490.00	0.00	5,016,188.00	1,079,302.00	148,965.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70906 Eagle Crest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,468,770.00	0.00	4,468,770.00	0.00	0.00
Support Serv - Pupil	405,768.00	0.00	405,768.00	0.00	0.00
Support Serv - Instructional	647,184.00	0.00	647,184.00	0.00	0.00
Support Serv - Board of Ed	67,891.00	0.00	67,891.00	0.00	0.00
Support Serv - Executive Adm	192,534.00	0.00	192,534.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	659,491.00	0.00	659,491.00	0.00	0.00
Support Serv - Business	86,691.00	0.00	0.00	86,691.00	86,691.00
Operations and Maintenance	1,218,040.00	0.00	4,967.00	1,213,073.00	0.00
Pupil Transportation	1,197.00	0.00	1,197.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	49,774.00	0.00	49,774.00	0.00	0.00
Support Serv - Staff & Personnel	151,069.00	0.00	0.00	151,069.00	151,069.00
Support Serv - Technology	9,968.00	0.00	0.00	9,968.00	9,968.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	20,080.00	0.00	20,080.00	0.00	0.00
Community Services	66,070.00	0.00	66,070.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,069,500.00	0.00	6,608,699.00	1,460,801.00	247,728.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70908 Innocademy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,155,482.24	5,450.00	2,150,032.24	0.00	0.00
Support Serv - Pupil	284,645.07	0.00	284,645.07	0.00	0.00
Support Serv - Instructional	248,085.48	2,498.07	245,587.41	0.00	0.00
Support Serv - Board of Ed	8,324.38	0.00	8,324.38	0.00	0.00
Support Serv - Executive Adm	191,700.57	0.00	191,700.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	13,799.21	0.00	13,799.21	0.00	0.00
Support Serv - Business	31,111.58	0.00	0.00	31,111.58	31,111.58
Operations and Maintenance	302,365.61	41,862.60	13,268.11	247,234.90	0.00
Pupil Transportation	29,399.74	0.00	29,399.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,304.42	0.00	15,304.42	0.00	0.00
Support Serv - Staff & Personnel	61,645.95	0.00	0.00	61,645.95	61,645.95
Support Serv - Technology	11,229.62	0.00	3,345.00	7,884.62	7,884.62
Support Serv - Pupil Accounting	29,946.99	0.00	29,946.99	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	79.32	0.00	79.32	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	48,645.79	0.00	48,645.79	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 **	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
	3,431,765.97	49,810.67	3,034,078.25	347,877.05	100,642.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
70909 ICademy Global
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,460,227.97	0.00	1,460,227.97	0.00	0.00
Support Serv - Pupil	340,369.30	0.00	340,369.30	0.00	0.00
Support Serv - Instructional	321,410.86	87,463.75	233,947.11	0.00	0.00
Support Serv - Board of Ed	14,345.87	0.00	14,345.87	0.00	0.00
Support Serv - Executive Adm	229,710.87	0.00	229,710.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,091.05	0.00	8,091.05	0.00	0.00
Support Serv - Business	26,242.96	0.00	0.00	26,242.96	26,242.96
Operations and Maintenance	545,396.59	40,828.62	0.00	504,567.97	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	1,099.61	0.00	1,099.61	0.00	0.00
Support Serv - Communication	152,056.71	0.00	152,056.71	0.00	0.00
Support Serv - Staff & Personnel	50,256.55	0.00	56.37	50,200.18	50,200.18
Support Serv - Technology	65,797.48	0.00	3,665.00	62,132.48	62,132.48
Support Serv - Pupil Accounting	29,922.13	0.00	29,922.13	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	2,745.33	0.00	2,745.33	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,247,673.28	128,292.37	2,476,237.32	643,143.59	138,575.62

Michigan Department of Education
Costs for the Development of 2025-2026 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	5,150,097.38	3,603.67	5,146,493.71	0.00	0.00
Support Serv - Pupil	1,188.43	0.00	1,188.43	0.00	0.00
Support Serv - Instructional	198,456.74	0.00	198,456.74	0.00	0.00
Support Serv - Board of Ed	134,293.41	0.00	134,293.41	0.00	0.00
Support Serv - Executive Adm	330,063.69	277.06	329,786.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	448,747.77	0.00	448,747.77	0.00	0.00
Support Serv - Business	179,297.01	39,765.00	800.00	138,732.01	138,732.01
Operations and Maintenance	679,131.60	34,142.80	41,548.71	603,440.09	0.00
Pupil Transportation	313,303.63	0.00	313,303.63	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	354,473.81	201,898.16	0.00	152,575.65	152,575.65
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	426,918.32	8,248.14	418,670.18	0.00	0.00
Community Services	60.69	0.00	60.69	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	404,686.36	218,224.07	186,462.29	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 **	564,545.46	564,545.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	33,871.00	33,871.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,219,135.30	1,104,575.36	7,219,812.19	894,747.75	291,307.66

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,953,684.74	0.00	1,953,684.74	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	15,155.10	0.00	15,155.10	0.00	0.00
Support Serv - Board of Ed	15,612.41	0.00	15,612.41	0.00	0.00
Support Serv - Executive Adm	189,305.77	0.00	189,305.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	134,941.00	0.00	134,941.00	0.00	0.00
Support Serv - Business	51,470.08	0.00	0.00	51,470.08	51,470.08
Operations and Maintenance	334,070.41	42,623.51	2,736.44	288,710.46	0.00
Pupil Transportation	259,508.81	157,408.12	102,100.69	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	29,529.64	0.00	0.00	29,529.64	29,529.64
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	112,594.52	6,505.89	106,088.63	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	24,092.63	24,092.63	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,708.64	123,543.65	62,164.99	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,406.31	29,406.31	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
	3,335,080.06	383,580.11	2,581,789.77	369,710.18	80,999.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
71080 Rogers City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,967,436.97	68,033.71	3,899,403.26	0.00	0.00
Support Serv - Pupil	148,796.31	0.00	148,796.31	0.00	0.00
Support Serv - Instructional	57,837.72	0.00	57,837.72	0.00	0.00
Support Serv - Board of Ed	79,814.94	0.00	79,814.94	0.00	0.00
Support Serv - Executive Adm	156,627.48	0.00	156,627.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	475,960.20	0.00	475,960.20	0.00	0.00
Support Serv - Business	253,045.66	0.00	0.00	253,045.66	253,045.66
Operations and Maintenance	1,030,102.27	169,147.40	19,660.00	841,294.87	0.00
Pupil Transportation	280,729.72	0.00	280,729.72	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	627.00	0.00	0.00	627.00	627.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	154,583.34	20,205.00	134,378.34	0.00	0.00
Community Services	45,905.72	0.00	45,905.72	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	620,516.99	225,860.03	394,656.96	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	157,294.69	157,294.69	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
	7,429,279.01	640,540.83	5,693,770.65	1,094,967.53	253,672.66

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
71902 Presque Isle Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	183,253.89	2,931.27	180,322.62	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	99.96	0.00	99.96	0.00	0.00
Support Serv - Board of Ed	10,107.06	0.00	10,107.06	0.00	0.00
Support Serv - Executive Adm	8,659.56	0.00	8,659.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	142,716.04	0.00	142,716.04	0.00	0.00
Support Serv - Business	6,284.73	0.00	0.00	6,284.73	6,284.73
Operations and Maintenance	19,298.44	160.00	0.00	19,138.44	0.00
Pupil Transportation	1,128.74	0.00	1,128.74	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,686.44	0.00	0.00	5,686.44	5,686.44
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,151.11	7,151.11	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
	384,385.97	10,242.38	343,033.98	31,109.61	11,971.17

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,805.53	0.00	3,805.53	0.00	0.00
Support Serv - Pupil	902,539.12	0.00	902,539.12	0.00	0.00
Support Serv - Instructional	1,064,722.26	9,936.48	1,054,785.78	0.00	0.00
Support Serv - Board of Ed	93,714.13	0.00	93,714.13	0.00	0.00
Support Serv - Executive Adm	454,645.85	5,242.70	449,403.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	334,283.55	1,731.65	0.00	332,551.90	332,551.90
Operations and Maintenance	77,896.02	5,956.05	0.00	71,939.97	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	2,556.97	0.00	0.00	2,556.97	2,556.97
Support Serv - Technology	291,835.59	55,861.50	0.00	235,974.09	235,974.09
Support Serv - Pupil Accounting	105,391.43	0.00	105,391.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	819.63	0.00	819.63	0.00	0.00
Community Services	845,086.50	1,398.00	843,688.50	0.00	0.00
Payments to Government Agencies	3,046,057.36	3,046,057.36	0.00	0.00	0.00
Facilities Acquisition	8,545.00	8,545.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,366,682.98	442,558.23	2,924,124.75	0.00	0.00
Support Serv - Pupil	2,544,562.33	0.00	2,544,562.33	0.00	0.00
Support Serv - Instructional	580,036.45	1,485.86	578,550.59	0.00	0.00
Support Serv - Board of Ed	11,060.00	0.00	11,060.00	0.00	0.00
Support Serv - Executive Adm	217,764.55	0.00	217,764.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	217,557.80	0.00	217,557.80	0.00	0.00
Support Serv - Business	133,544.15	4,330.28	0.00	129,213.87	129,213.87
Operations and Maintenance	368,363.10	6,052.95	2,231.14	360,079.01	0.00
Pupil Transportation	1,145,491.01	148,641.67	996,849.34	0.00	0.00
Support Serv - Planning & Research	208,490.92	0.00	208,490.92	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,500.24	0.00	1,500.24	0.00	0.00
Support Serv - Technology	13,412.41	9,629.48	1,156.42	2,626.51	2,626.51
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	70,361.57	57,163.69	13,197.88	0.00	0.00
Community Services	40,293.03	25,790.00	14,503.03	0.00	0.00
Payments to Government Agencies	3,401,916.47	3,401,916.47	0.00	0.00	0.00
Facilities Acquisition	783,039.30	783,039.30	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,053,246.50	1,053,246.50	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
	21,389,221.75	9,068,583.17	11,185,696.26	1,134,942.32	702,923.34

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
72010 Roscommon Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,094,934.92	104,115.49	7,990,819.43	0.00	0.00
Support Serv - Pupil	676,149.77	0.00	676,149.77	0.00	0.00
Support Serv - Instructional	557,240.06	0.00	557,240.06	0.00	0.00
Support Serv - Board of Ed	69,618.13	0.00	69,618.13	0.00	0.00
Support Serv - Executive Adm	335,298.18	0.00	335,298.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	828,808.27	0.00	828,808.27	0.00	0.00
Support Serv - Business	204,610.85	0.00	0.00	204,610.85	204,610.85
Operations and Maintenance	1,576,268.32	50,500.10	87,654.94	1,438,113.28	0.00
Pupil Transportation	666,584.99	24,558.59	642,026.40	0.00	0.00
Support Serv - Planning & Research	13,229.28	0.00	13,229.28	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,876.67	0.00	5,666.67	7,210.00	7,210.00
Support Serv - Technology	409,825.22	49,154.00	40,376.62	320,294.60	320,294.60
Support Serv - Pupil Accounting	23,561.63	0.00	23,561.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	323,215.72	0.00	323,215.72	0.00	0.00
Community Services	5,116.00	0.00	5,116.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,098,491.29	441,778.40	656,712.89	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 **	1,644,004.76	1,644,004.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	482,119.35	482,119.35	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	564,998.51	564,998.51	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,586,951.92	3,361,229.20	12,255,493.99	1,970,228.73	532,115.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
72020 Houghton Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,356,704.17	3,254.03	8,353,450.14	0.00	0.00
Support Serv - Pupil	948,920.78	0.00	948,920.78	0.00	0.00
Support Serv - Instructional	874,383.59	0.00	874,383.59	0.00	0.00
Support Serv - Board of Ed	96,189.38	0.00	96,189.38	0.00	0.00
Support Serv - Executive Adm	236,519.85	0.00	236,519.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,141,067.54	0.00	1,141,067.54	0.00	0.00
Support Serv - Business	425,925.53	58,241.20	9,495.05	358,189.28	358,189.28
Operations and Maintenance	4,565,121.94	3,046,348.52	245,826.80	1,272,946.62	0.00
Pupil Transportation	1,005,359.97	0.00	1,005,359.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,375.50	0.00	2,375.50	0.00	0.00
Support Serv - Staff & Personnel	15,482.64	0.00	15,447.69	34.95	34.95
Support Serv - Technology	448,408.95	26,272.00	95,517.03	326,619.92	326,619.92
Support Serv - Pupil Accounting	27,383.30	0.00	27,383.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	435,400.52	66,411.45	368,989.07	0.00	0.00
Community Services	45,118.80	0.00	45,118.80	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	1,352,964.29	519,822.90	833,141.39	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 **	521,311.31	521,311.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,498,638.06	4,241,661.41	14,299,185.88	1,957,790.77	684,844.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
72901 Charlton Heston Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,695,421.22	0.00	4,695,421.22	0.00	0.00
Support Serv - Pupil	478,490.36	0.00	478,490.36	0.00	0.00
Support Serv - Instructional	311,907.24	0.00	311,907.24	0.00	0.00
Support Serv - Board of Ed	31,614.46	0.00	31,614.46	0.00	0.00
Support Serv - Executive Adm	985,756.42	0.00	985,756.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	607,752.78	0.00	607,752.78	0.00	0.00
Support Serv - Business	222,072.62	79,954.54	7,500.00	134,618.08	134,618.08
Operations and Maintenance	868,048.73	0.00	167,735.87	700,312.86	0.00
Pupil Transportation	844,102.57	113,923.00	730,179.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,391.69	0.00	1,391.69	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	196,500.08	0.00	196,500.08	0.00	0.00
Community Services	424,485.63	0.00	424,485.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	60,724.85	60,724.85	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	1,102,087.00	572,422.35	529,664.65	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	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
	10,830,395.65	827,064.74	9,168,399.97	834,930.94	134,618.08

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73000 Saginaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,330,467.00	0.00	1,330,467.00	0.00	0.00
Support Serv - Pupil	141,736.83	0.00	141,736.83	0.00	0.00
Support Serv - Instructional	3,347,802.12	63,319.41	3,284,482.71	0.00	0.00
Support Serv - Board of Ed	138,739.72	1,228.75	137,510.97	0.00	0.00
Support Serv - Executive Adm	1,116,738.81	0.00	1,116,738.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,300.06	0.00	3,300.06	0.00	0.00
Support Serv - Business	1,186,502.91	260.80	0.00	1,186,242.11	1,186,242.11
Operations and Maintenance	585,493.23	0.00	33,208.30	552,284.93	0.00
Pupil Transportation	29,756.59	0.00	29,756.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	120,794.37	0.00	120,794.37	0.00	0.00
Support Serv - Staff & Personnel	1,028,870.45	0.00	667.51	1,028,202.94	1,028,202.94
Support Serv - Technology	2,621,994.37	66,963.25	0.00	2,555,031.12	2,555,031.12
Support Serv - Pupil Accounting	133,244.92	0.00	133,244.92	0.00	0.00
Support Serv - Central - Other	103,015.49	0.00	103,015.49	0.00	0.00
Support Serv - Other	279.70	0.00	279.70	0.00	0.00
Community Services	18,164.42	0.00	18,164.42	0.00	0.00
Payments to Government Agencies	688,800.61	688,800.61	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	23,802,409.41	572,037.13	23,230,372.28	0.00	0.00
Support Serv - Pupil	21,438,136.64	0.00	21,438,136.64	0.00	0.00
Support Serv - Instructional	5,854,914.66	36,975.08	5,817,939.58	0.00	0.00
Support Serv - Board of Ed	14,239.00	0.00	14,239.00	0.00	0.00
Support Serv - Executive Adm	235.85	0.00	235.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,503,449.82	97,569.08	1,405,880.74	0.00	0.00
Support Serv - Business	61,092.48	11,357.61	46,807.93	2,926.94	2,926.94
Operations and Maintenance	4,170,494.70	109,463.37	1,415,366.71	2,645,664.62	0.00
Pupil Transportation	6,445,492.26	736,477.52	5,709,014.74	0.00	0.00
Support Serv - Planning & Research	165,777.38	0.00	165,777.38	0.00	0.00
Support Serv - Communication	179,509.30	0.00	179,509.30	0.00	0.00
Support Serv - Staff & Personnel	103,646.62	0.00	97,035.69	6,610.93	6,610.93
Support Serv - Technology	161,043.47	0.00	161,043.47	0.00	0.00
Support Serv - Pupil Accounting	20,078.04	0.00	20,078.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,156,340.75	63,742.74	1,092,598.01	0.00	0.00
Community Services	2,387,530.65	0.00	2,387,530.65	0.00	0.00
Payments to Government Agencies	14,792,787.24	14,695,626.43	97,160.81	0.00	0.00
Facilities Acquisition	179,903.19	179,903.19	0.00	0.00	0.00
Debt Service Funds					
All Costs **	453,050.00	453,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,652,485.00	6,652,485.00	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
	102,138,318.06	24,429,259.97	69,732,094.50	7,976,963.59	4,779,014.04

Michigan Department of Education
Costs for the Development of 2025-2026 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	53,270,286.03	72,740.58	53,197,545.45	0.00	0.00
Support Serv - Pupil	5,496,614.03	0.00	5,496,614.03	0.00	0.00
Support Serv - Instructional	5,263,835.22	0.00	5,263,835.22	0.00	0.00
Support Serv - Board of Ed	449,756.37	0.00	449,756.37	0.00	0.00
Support Serv - Executive Adm	558,954.37	0.00	558,954.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,466,773.07	0.00	5,466,773.07	0.00	0.00
Support Serv - Business	1,908,091.23	69,389.37	77,354.76	1,761,347.10	1,761,347.10
Operations and Maintenance	12,366,953.74	11,213.20	4,183,323.76	8,172,416.78	0.00
Pupil Transportation	4,533,580.10	0.00	4,533,580.10	0.00	0.00
Support Serv - Planning & Research	102,046.37	0.00	102,046.37	0.00	0.00
Support Serv - Communication	362,724.37	25,845.00	336,879.37	0.00	0.00
Support Serv - Staff & Personnel	1,039,864.44	0.00	348,004.55	691,859.89	691,859.89
Support Serv - Technology	1,648,411.20	128,292.00	22,650.68	1,497,468.52	1,497,468.52
Support Serv - Pupil Accounting	248,411.92	0.00	248,411.92	0.00	0.00
Support Serv - Central - Other	30,873.00	0.00	30,873.00	0.00	0.00
Support Serv - Other	1,326,977.67	0.00	1,326,977.67	0.00	0.00
Community Services	261,374.28	0.00	261,374.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,411,078.36	4,935,974.20	2,475,104.16	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,684,772.83	3,161,023.53	3,523,749.30	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 **	8,638,225.35	8,638,225.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	51,894,668.32	51,894,668.32	0.00	0.00	0.00
Trust Funds					
All Costs *	105,420.00	0.00	105,420.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	169,069,692.27	68,937,371.55	88,009,228.43	12,123,092.29	3,950,675.51

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73030 Carrollton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,538,808.05	451,145.63	21,087,662.42	0.00	0.00
Support Serv - Pupil	1,833,192.84	55,782.26	1,777,410.58	0.00	0.00
Support Serv - Instructional	1,080,548.15	3,436.44	1,077,111.71	0.00	0.00
Support Serv - Board of Ed	184,542.34	0.00	184,542.34	0.00	0.00
Support Serv - Executive Adm	415,700.12	6,347.47	409,352.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,813,003.50	2,897.04	1,810,106.46	0.00	0.00
Support Serv - Business	541,203.95	8,706.03	0.00	532,497.92	532,497.92
Operations and Maintenance	2,513,472.19	114,272.64	208,678.63	2,190,520.92	0.00
Pupil Transportation	345,993.54	0.00	345,993.54	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	114,679.50	0.00	20,363.87	94,315.63	94,315.63
Support Serv - Technology	364,983.89	0.00	3,731.25	361,252.64	361,252.64
Support Serv - Pupil Accounting	73,655.91	0.00	73,655.91	0.00	0.00
Support Serv - Central - Other	133,848.39	0.00	133,848.39	0.00	0.00
Support Serv - Other	1,017,595.60	530,721.14	486,874.46	0.00	0.00
Community Services	642,110.84	0.00	642,110.84	0.00	0.00
Payments to Government Agencies	1,453.64	1,453.64	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	59,860.00	0.00	59,860.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,835,070.61	776,908.85	1,058,161.76	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 **	871,647.22	871,647.22	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
	35,381,370.28	2,823,318.36	29,379,464.81	3,178,587.11	988,066.19

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73040 Saginaw Township Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	40,831,571.71	1,003,098.28	39,828,473.43	0.00	0.00
Support Serv - Pupil	3,312,018.03	0.00	3,312,018.03	0.00	0.00
Support Serv - Instructional	2,537,391.34	45,833.97	2,491,557.37	0.00	0.00
Support Serv - Board of Ed	242,367.05	100,475.00	141,892.05	0.00	0.00
Support Serv - Executive Adm	440,779.48	0.00	440,779.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,494,796.24	0.00	4,494,796.24	0.00	0.00
Support Serv - Business	663,967.68	24,736.94	0.00	639,230.74	639,230.74
Operations and Maintenance	6,527,517.67	1,538,345.68	757,548.67	4,231,623.32	0.00
Pupil Transportation	2,366,439.61	506,911.33	1,859,528.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	186,484.53	0.00	186,484.53	0.00	0.00
Support Serv - Staff & Personnel	516,034.76	0.00	7,356.05	508,678.71	508,678.71
Support Serv - Technology	699,400.79	0.00	0.00	699,400.79	699,400.79
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	896,816.28	0.00	896,816.28	0.00	0.00
Community Services	88,996.43	0.00	88,996.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	112,830.05	112,830.05	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,766.42	0.00	3,766.42	0.00	0.00
Support Serv - Pupil	90,769.81	0.00	90,769.81	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	107,116.67	66,644.00	36,496.15	3,976.52	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	4,650,669.91	1,855,387.23	2,795,282.68	0.00	0.00
Community Services	951,775.40	60,812.50	890,962.90	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 **	3,400,254.45	3,400,254.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	987,853.70	987,853.70	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
	74,109,618.01	9,703,183.13	58,323,524.80	6,082,910.08	1,847,310.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73110 Chesaning Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,099,042.83	545.76	10,098,497.07	0.00	0.00
Support Serv - Pupil	690,930.21	0.00	690,930.21	0.00	0.00
Support Serv - Instructional	840,539.43	0.00	840,539.43	0.00	0.00
Support Serv - Board of Ed	77,204.52	0.00	77,204.52	0.00	0.00
Support Serv - Executive Adm	408,867.81	0.00	408,867.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,206,974.13	0.00	1,206,974.13	0.00	0.00
Support Serv - Business	344,766.69	24,403.22	4,532.00	315,831.47	315,831.47
Operations and Maintenance	1,934,549.50	8,200.00	229,471.99	1,696,877.51	0.00
Pupil Transportation	3,161,919.25	2,043,815.00	1,118,104.25	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	1,250.00	0.00	1,250.00	0.00	0.00
Support Serv - Technology	143,412.13	0.00	0.00	143,412.13	143,412.13
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	512,405.37	0.00	512,405.37	0.00	0.00
Community Services	310,153.88	0.00	310,153.88	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	21,776.37	0.00	20,252.01	1,524.36	1,524.36
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,433,644.21	467,075.84	966,568.37	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 **	1,639,491.49	1,639,491.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	400,620.70	400,620.70	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
	23,227,548.52	4,584,152.01	16,485,751.04	2,157,645.47	460,767.96

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73170 Birch Run Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,231,808.13	187,173.21	14,044,634.92	0.00	0.00
Support Serv - Pupil	1,016,544.84	0.00	1,016,544.84	0.00	0.00
Support Serv - Instructional	877,823.51	0.00	877,823.51	0.00	0.00
Support Serv - Board of Ed	136,663.09	0.00	136,663.09	0.00	0.00
Support Serv - Executive Adm	644,155.62	50,273.90	593,881.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,591,360.28	0.00	1,591,360.28	0.00	0.00
Support Serv - Business	321,994.25	20,562.76	3,257.50	298,173.99	298,173.99
Operations and Maintenance	1,881,915.71	1,054.95	183,174.33	1,697,686.43	0.00
Pupil Transportation	1,075,208.68	0.00	1,075,208.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,766.28	0.00	24,766.28	0.00	0.00
Support Serv - Staff & Personnel	18,503.48	0.00	18,212.42	291.06	291.06
Support Serv - Technology	477,606.95	107,627.18	0.00	369,979.77	369,979.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,252.52	0.00	2,252.52	0.00	0.00
Support Serv - Other	571,298.25	19,395.00	551,903.25	0.00	0.00
Community Services	191,543.69	0.00	191,543.69	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,766,650.62	765,081.01	1,001,569.61	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 **	1,001,737.50	1,001,737.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	140,233.00	140,233.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,972,066.40	2,293,138.51	21,312,796.64	2,366,131.25	668,444.82

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73180 Bridgeport-Spaulling Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,612,158.64	174,203.31	11,437,955.33	0.00	0.00
Support Serv - Pupil	616,861.81	0.00	616,861.81	0.00	0.00
Support Serv - Instructional	894,102.66	0.00	894,102.66	0.00	0.00
Support Serv - Board of Ed	122,381.35	0.00	122,381.35	0.00	0.00
Support Serv - Executive Adm	416,133.72	14,376.18	401,757.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,211,736.39	0.00	1,211,736.39	0.00	0.00
Support Serv - Business	299,196.64	34,884.83	0.00	264,311.81	264,311.81
Operations and Maintenance	3,822,426.71	1,089,264.47	0.00	2,733,162.24	0.00
Pupil Transportation	1,320,158.70	0.00	1,320,158.70	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	28,139.38	0.00	0.00	28,139.38	28,139.38
Support Serv - Technology	361,548.97	0.00	0.00	361,548.97	361,548.97
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	619,999.93	14,633.54	605,366.39	0.00	0.00
Community Services	29,824.11	0.00	29,824.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	390,409.00	390,409.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,489,092.48	725,134.12	763,958.36	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 **	211,131.15	211,131.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,159,862.00	4,159,862.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,605,163.64	6,813,898.60	17,404,102.64	3,387,162.40	654,000.16

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73190 Frankenmuth School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,151,436.11	41,219.17	10,110,216.94	0.00	0.00
Support Serv - Pupil	662,667.38	0.00	662,667.38	0.00	0.00
Support Serv - Instructional	360,649.76	0.00	360,649.76	0.00	0.00
Support Serv - Board of Ed	35,277.29	39.47	35,237.82	0.00	0.00
Support Serv - Executive Adm	373,539.00	0.00	373,539.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,028,159.58	0.00	1,028,159.58	0.00	0.00
Support Serv - Business	481,102.43	0.00	0.00	481,102.43	481,102.43
Operations and Maintenance	2,800,053.95	613,365.11	15,740.70	2,170,948.14	0.00
Pupil Transportation	471,582.77	0.00	471,582.77	0.00	0.00
Support Serv - Planning & Research	36,304.74	0.00	36,304.74	0.00	0.00
Support Serv - Communication	14.00	0.00	14.00	0.00	0.00
Support Serv - Staff & Personnel	42,992.58	0.00	34,545.12	8,447.46	8,447.46
Support Serv - Technology	577,509.82	0.00	0.00	577,509.82	577,509.82
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	623,978.15	0.00	623,978.15	0.00	0.00
Community Services	782,652.90	0.00	782,652.90	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	321,294.00	321,294.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,530,251.96	536,757.61	993,494.35	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 **	1,309,602.55	1,309,602.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	915,292.29	915,292.29	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
	22,513,961.26	3,747,170.20	15,528,783.21	3,238,007.85	1,067,059.71

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73200 Freeland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,527,277.69	11,293.14	15,515,984.55	0.00	0.00
Support Serv - Pupil	854,454.12	0.00	854,454.12	0.00	0.00
Support Serv - Instructional	1,152,504.91	0.00	1,152,504.91	0.00	0.00
Support Serv - Board of Ed	223,323.83	0.00	223,323.83	0.00	0.00
Support Serv - Executive Adm	382,129.02	0.00	382,129.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,186,631.46	0.00	1,186,631.46	0.00	0.00
Support Serv - Business	337,316.40	61,096.45	0.00	276,219.95	276,219.95
Operations and Maintenance	2,049,913.58	71,464.68	38,758.00	1,939,690.90	0.00
Pupil Transportation	1,128,680.12	303,240.00	825,440.12	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	627,646.42	86,186.36	82,965.54	458,494.52	458,494.52
Support Serv - Pupil Accounting	60,498.49	0.00	60,498.49	0.00	0.00
Support Serv - Central - Other	4,614.75	0.00	4,614.75	0.00	0.00
Support Serv - Other	710,801.06	0.00	710,801.06	0.00	0.00
Community Services	16,265.39	0.00	16,265.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	724,236.56	724,236.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,616,077.44	124,614.18	1,491,463.26	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	1,961,491.83	1,961,491.83	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
	28,563,863.07	3,343,623.20	22,545,834.50	2,674,405.37	734,714.47

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73210 Hemlock Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,289,197.70	19,770.23	8,269,427.47	0.00	0.00
Support Serv - Pupil	577,629.03	0.00	577,629.03	0.00	0.00
Support Serv - Instructional	178,823.90	0.00	178,823.90	0.00	0.00
Support Serv - Board of Ed	160,864.66	0.00	160,864.66	0.00	0.00
Support Serv - Executive Adm	505,736.87	2,023.62	503,713.25	0.00	0.00
Support Serv - Grant Writer	29,079.70	0.00	29,079.70	0.00	0.00
Support Serv - School Adm	914,808.58	460.00	914,348.58	0.00	0.00
Support Serv - Business	346,530.52	20,021.72	13,021.00	313,487.80	313,487.80
Operations and Maintenance	1,960,616.68	163,324.86	73,754.13	1,723,537.69	0.00
Pupil Transportation	634,384.24	36,645.00	597,739.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	91,426.84	0.00	0.00	91,426.84	91,426.84
Support Serv - Technology	689,054.29	162,019.07	0.00	527,035.22	527,035.22
Support Serv - Pupil Accounting	15,186.70	0.00	15,186.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	424,178.07	61,508.29	362,669.78	0.00	0.00
Community Services	596,379.36	102,343.00	494,036.36	0.00	0.00
Payments to Government Agencies	8,500.00	8,500.00	0.00	0.00	0.00
Facilities Acquisition	108,979.98	105,229.98	3,750.00	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,172,785.89	401,847.07	770,938.82	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 **	3,294,489.22	3,294,489.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,069,384.96	12,069,384.96	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
	32,068,037.19	16,447,567.02	12,964,982.62	2,655,487.55	931,949.86

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73230 Merrill Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,726,843.82	12,776.50	4,714,067.32	0.00	0.00
Support Serv - Pupil	217,974.06	0.00	217,974.06	0.00	0.00
Support Serv - Instructional	156,774.20	0.00	156,774.20	0.00	0.00
Support Serv - Board of Ed	32,674.89	0.00	32,674.89	0.00	0.00
Support Serv - Executive Adm	259,858.61	0.00	259,858.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	508,801.73	0.00	508,801.73	0.00	0.00
Support Serv - Business	167,808.39	33,918.73	2,335.66	131,554.00	131,554.00
Operations and Maintenance	1,009,723.84	165,673.03	31,628.49	812,422.32	0.00
Pupil Transportation	426,138.76	3,233.28	422,905.48	0.00	0.00
Support Serv - Planning & Research	200.00	0.00	200.00	0.00	0.00
Support Serv - Communication	2,700.09	0.00	2,700.09	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	76,274.38	15,413.00	0.00	60,861.38	60,861.38
Support Serv - Pupil Accounting	779.90	0.00	779.90	0.00	0.00
Support Serv - Central - Other	103,452.41	0.00	103,452.41	0.00	0.00
Support Serv - Other	186,741.81	0.00	186,741.81	0.00	0.00
Community Services	43,986.72	273.59	43,713.13	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	35,405.70	30,905.70	4,500.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	2,226.65	0.00	2,226.65	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	856,136.97	298,718.47	557,418.50	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 **	1,310,681.34	1,310,681.34	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	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,134,784.27	1,881,193.64	7,248,752.93	1,004,837.70	192,415.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73240 St. Charles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,063,840.96	47,368.24	6,016,472.72	0.00	0.00
Support Serv - Pupil	463,435.46	0.00	463,435.46	0.00	0.00
Support Serv - Instructional	93,833.07	0.00	93,833.07	0.00	0.00
Support Serv - Board of Ed	42,874.07	0.00	42,874.07	0.00	0.00
Support Serv - Executive Adm	334,974.25	0.00	334,974.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	543,857.88	0.00	543,857.88	0.00	0.00
Support Serv - Business	286,262.14	14,863.09	0.00	271,399.05	271,399.05
Operations and Maintenance	926,324.96	13,311.70	69,381.32	843,631.94	0.00
Pupil Transportation	469,037.53	155,200.00	313,837.53	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	9,765.16	0.00	8,940.16	825.00	825.00
Support Serv - Technology	262,968.93	17,673.60	74,926.50	170,368.83	170,368.83
Support Serv - Pupil Accounting	5,278.09	0.00	5,278.09	0.00	0.00
Support Serv - Central - Other	3,300.00	0.00	3,300.00	0.00	0.00
Support Serv - Other	242,227.46	0.00	242,227.46	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	32,705.00	32,705.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	36,942.16	0.00	36,942.16	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,488.07	0.00	0.00	9,488.07	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	1,062,538.54	290,069.24	772,469.30	0.00	0.00
Community Services	272,264.37	0.00	272,264.37	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
Debt Service Funds					
All Costs **	837,596.71	837,596.71	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
	11,999,514.81	1,408,787.58	9,295,014.34	1,295,712.89	442,592.88

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73255 Swan Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,569,685.22	0.00	13,569,685.22	0.00	0.00
Support Serv - Pupil	1,042,120.00	0.00	1,042,120.00	0.00	0.00
Support Serv - Instructional	571,062.78	0.00	571,062.78	0.00	0.00
Support Serv - Board of Ed	61,666.49	0.00	61,666.49	0.00	0.00
Support Serv - Executive Adm	341,849.88	0.00	341,849.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,259,210.62	0.00	1,259,210.62	0.00	0.00
Support Serv - Business	397,216.77	640.94	0.00	396,575.83	396,575.83
Operations and Maintenance	2,397,118.02	85,416.41	161,697.28	2,150,004.33	0.00
Pupil Transportation	777,682.89	0.00	777,682.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,781.00	0.00	8,781.00	0.00	0.00
Support Serv - Staff & Personnel	8,984.52	0.00	7,582.80	1,401.72	1,401.72
Support Serv - Technology	422,571.45	116,349.95	32,128.64	274,092.86	274,092.86
Support Serv - Pupil Accounting	6,881.59	0.00	6,881.59	0.00	0.00
Support Serv - Central - Other	3,324.44	0.00	3,324.44	0.00	0.00
Support Serv - Other	507,286.17	14,400.00	492,886.17	0.00	0.00
Community Services	600,639.92	0.00	600,639.92	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	13,491.75	0.00	12,186.76	1,304.99	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	1,683,454.72	82,954.28	1,600,500.44	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 **	2,453,062.64	2,453,062.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,234,365.44	12,234,365.44	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
	38,360,456.31	14,987,189.66	20,549,886.92	2,823,379.73	672,070.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73900 Saginaw Covenant Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	449,045.40	43,002.41	406,042.99	0.00	0.00
Support Serv - Pupil	147,536.66	0.00	147,536.66	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,875.00	0.00	18,875.00	0.00	0.00
Support Serv - Executive Adm	370,354.15	0.00	370,354.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	305,504.91	70,000.00	235,504.91	0.00	0.00
Support Serv - Business	17,001.63	0.00	0.00	17,001.63	17,001.63
Operations and Maintenance	114,931.98	0.00	44,662.00	70,269.98	0.00
Pupil Transportation	6,635.24	0.00	6,635.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	34,827.33	0.00	34,827.33	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	49,761.88	0.00	49,761.88	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	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
	1,514,474.18	113,002.41	1,314,200.16	87,271.61	17,001.63

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 73908 Saginaw Preparatory Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,837,014.05	0.00	1,837,014.05	0.00	0.00
Support Serv - Pupil	344,711.07	0.00	344,711.07	0.00	0.00
Support Serv - Instructional	322,134.47	0.00	322,134.47	0.00	0.00
Support Serv - Board of Ed	34,511.47	0.00	34,511.47	0.00	0.00
Support Serv - Executive Adm	214,564.04	0.00	214,564.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	253,299.81	0.00	253,299.81	0.00	0.00
Support Serv - Business	81,659.27	0.00	14,159.26	67,500.01	67,500.01
Operations and Maintenance	569,297.87	100,941.75	61,766.77	406,589.35	0.00
Pupil Transportation	482,184.57	0.00	482,184.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,203.16	0.00	40,203.16	0.00	0.00
Support Serv - Staff & Personnel	50,145.79	0.00	3,518.46	46,627.33	46,627.33
Support Serv - Technology	35,612.43	0.00	5,153.01	30,459.42	30,459.42
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	24,033.52	0.00	24,033.52	0.00	0.00
Community Services	21,204.46	0.00	21,204.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	318,535.00	318,535.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,130.53	93,436.63	227,693.90	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 **	302,603.00	302,603.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,252,844.51	815,516.38	3,886,152.02	551,176.11	144,586.76

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73909 Francis Reh PSA
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,258,955.59	73,975.00	3,184,980.59	0.00	0.00
Support Serv - Pupil	230,165.34	0.00	230,165.34	0.00	0.00
Support Serv - Instructional	568,365.44	0.00	568,365.44	0.00	0.00
Support Serv - Board of Ed	38,522.72	0.00	38,522.72	0.00	0.00
Support Serv - Executive Adm	507,338.06	0.00	507,338.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	540,609.70	0.00	540,609.70	0.00	0.00
Support Serv - Business	191,446.37	0.00	8,045.22	183,401.15	183,401.15
Operations and Maintenance	596,554.97	149,219.40	61,406.34	385,929.23	0.00
Pupil Transportation	359,786.46	0.00	359,786.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,871.87	0.00	45,871.87	0.00	0.00
Support Serv - Staff & Personnel	100,918.89	0.00	2,094.04	98,824.85	98,824.85
Support Serv - Technology	125,855.35	0.00	8,365.29	117,490.06	117,490.06
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	100,388.16	0.00	100,388.16	0.00	0.00
Community Services	70,808.29	0.00	70,808.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,604,300.01	1,604,300.01	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	1,120,405.00	698,544.24	421,860.76	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
	9,460,292.22	2,526,038.65	6,148,608.28	785,645.29	399,716.06

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 73910 North Saginaw Charter Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,538,961.00	0.00	3,538,961.00	0.00	0.00
Support Serv - Pupil	346,983.00	0.00	346,983.00	0.00	0.00
Support Serv - Instructional	701,063.00	0.00	701,063.00	0.00	0.00
Support Serv - Board of Ed	89,668.00	0.00	89,668.00	0.00	0.00
Support Serv - Executive Adm	189,274.00	0.00	189,274.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	594,582.00	0.00	594,582.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,243,375.00	0.00	59.00	1,243,316.00	0.00
Pupil Transportation	650,616.00	0.00	650,616.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	24,283.00	0.00	24,283.00	0.00	0.00
Support Serv - Staff & Personnel	119,057.00	0.00	0.00	119,057.00	119,057.00
Support Serv - Technology	10,001.00	0.00	0.00	10,001.00	10,001.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	10,317.00	0.00	10,317.00	0.00	0.00
Community Services	50,748.00	0.00	50,748.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,680,591.00	0.00	6,221,527.00	1,459,064.00	215,748.00

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
73912 International Academy of Saginaw
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	486,667.54	840.00	485,827.54	0.00	0.00
Support Serv - Pupil	86,975.19	0.00	86,975.19	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	175,114.88	0.00	175,114.88	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	179,240.71	0.00	179,240.71	0.00	0.00
Support Serv - Business	1,852.91	671.89	0.00	1,181.02	1,181.02
Operations and Maintenance	203,961.62	0.00	0.00	203,961.62	0.00
Pupil Transportation	56,257.02	0.00	56,257.02	0.00	0.00
Support Serv - Planning & Research	68,575.50	0.00	68,575.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	106,049.63	71,683.85	34,365.78	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
	1,364,695.00	73,195.74	1,086,356.62	205,142.64	1,181.02

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74000 St. Clair County RESA
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,592,950.77	0.00	2,592,950.77	0.00	0.00
Support Serv - Pupil	1,250,696.75	0.00	1,250,696.75	0.00	0.00
Support Serv - Instructional	4,002,229.94	0.00	4,002,229.94	0.00	0.00
Support Serv - Board of Ed	22,130.22	0.00	22,130.22	0.00	0.00
Support Serv - Executive Adm	415,400.64	0.00	415,400.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,422,266.45	283.14	502.06	1,421,481.25	1,421,481.25
Operations and Maintenance	1,027,534.71	63,500.00	0.00	964,034.71	0.00
Pupil Transportation	34,188.87	0.00	34,188.87	0.00	0.00
Support Serv - Planning & Research	3,465.00	0.00	3,465.00	0.00	0.00
Support Serv - Communication	161,007.39	0.00	161,007.39	0.00	0.00
Support Serv - Staff & Personnel	769,047.64	0.00	2,453.89	766,593.75	766,593.75
Support Serv - Technology	5,977,392.22	171,748.06	431.31	5,805,212.85	5,805,212.85
Support Serv - Pupil Accounting	100,851.60	0.00	100,851.60	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	557,477.96	0.00	557,477.96	0.00	0.00
Payments to Government Agencies	1,969,259.60	1,969,259.60	0.00	0.00	0.00
Facilities Acquisition	302,259.28	302,259.28	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,335,090.38	0.00	10,335,090.38	0.00	0.00
Support Serv - Pupil	7,337,396.88	0.00	7,337,396.88	0.00	0.00
Support Serv - Instructional	2,086,346.45	0.00	2,086,346.45	0.00	0.00
Support Serv - Board of Ed	62,198.55	0.00	62,198.55	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	855,949.51	0.00	855,949.51	0.00	0.00
Support Serv - Business	49,666.54	4,728.35	9,607.75	35,330.44	35,330.44
Operations and Maintenance	1,167,692.32	10,357.00	0.00	1,157,335.32	0.00
Pupil Transportation	5,808,116.30	0.00	5,808,116.30	0.00	0.00
Support Serv - Planning & Research	427,612.07	0.00	427,612.07	0.00	0.00
Support Serv - Communication	3,562.77	0.00	3,562.77	0.00	0.00
Support Serv - Staff & Personnel	13,890.82	0.00	9,322.44	4,568.38	4,568.38
Support Serv - Technology	32,167.77	10,651.10	0.00	21,516.67	21,516.67
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	416,629.74	134,007.84	282,621.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	12,711,008.88	12,711,008.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,451,474.58	1,451,474.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	920,600.37	0.00	920,600.37	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	64,287,562.97	16,829,277.83	37,282,211.77	10,176,073.37	8,054,703.34

Michigan Department of Education
Costs for the Development of 2025-2026 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	65,358,939.01	19,501.34	65,339,437.67	0.00	0.00
Support Serv - Pupil	9,731,791.29	0.00	9,731,791.29	0.00	0.00
Support Serv - Instructional	7,345,373.93	35,621.00	7,309,752.93	0.00	0.00
Support Serv - Board of Ed	174,057.98	0.00	174,057.98	0.00	0.00
Support Serv - Executive Adm	813,801.16	0.00	813,801.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,734,161.51	16,990.00	6,717,171.51	0.00	0.00
Support Serv - Business	1,572,939.57	0.00	15,037.28	1,557,902.29	1,557,902.29
Operations and Maintenance	8,276,607.93	344,698.65	290,737.51	7,641,171.77	0.00
Pupil Transportation	4,526,953.67	0.00	4,526,953.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	300,995.67	0.00	300,995.67	0.00	0.00
Support Serv - Staff & Personnel	917,033.63	0.00	166,697.61	750,336.02	750,336.02
Support Serv - Technology	2,409,458.71	0.00	802,475.76	1,606,982.95	1,606,982.95
Support Serv - Pupil Accounting	291,266.05	0.00	291,266.05	0.00	0.00
Support Serv - Central - Other	230,654.27	0.00	230,654.27	0.00	0.00
Support Serv - Other	1,443,535.91	65,824.60	1,377,711.31	0.00	0.00
Community Services	324,982.85	0.00	324,982.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,007,838.13	4,007,838.13	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	256,991.51	0.00	256,991.51	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,786.40	0.00	6,631.67	154.73	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	29,430.98	0.00	28,759.97	671.01	671.01
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,150,140.55	3,338,662.75	3,811,477.80	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	8,900.00	8,900.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,440,023.75	6,440,023.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,879,488.67	2,879,488.67	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	3,900,265.31	3,900,265.31	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	135,132,418.44	21,057,814.20	102,517,385.47	11,557,218.77	3,915,892.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74030 Algonac Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,017,305.98	0.00	11,017,305.98	0.00	0.00
Support Serv - Pupil	1,060,302.42	0.00	1,060,302.42	0.00	0.00
Support Serv - Instructional	381,126.96	0.00	381,126.96	0.00	0.00
Support Serv - Board of Ed	75,829.92	0.00	75,829.92	0.00	0.00
Support Serv - Executive Adm	497,447.22	0.00	497,447.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,401,395.92	0.00	1,401,395.92	0.00	0.00
Support Serv - Business	309,487.73	34,073.75	39,146.74	236,267.24	236,267.24
Operations and Maintenance	2,334,054.52	208,028.71	0.00	2,126,025.81	0.00
Pupil Transportation	1,384,709.58	0.00	1,384,709.58	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	399,009.91	468.00	398,541.91	0.00	0.00
Community Services	767,066.33	0.00	767,066.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	34,917.00	34,917.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,224,761.41	454,143.58	770,617.83	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 **	2,279,271.00	2,279,271.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,299,486.68	1,299,486.68	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
	24,466,172.58	4,310,388.72	17,793,490.81	2,362,293.05	236,267.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74040 Capac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,149,601.04	5,944.19	5,143,656.85	0.00	0.00
Support Serv - Pupil	516,498.45	0.00	516,498.45	0.00	0.00
Support Serv - Instructional	246,306.99	0.00	246,306.99	0.00	0.00
Support Serv - Board of Ed	48,668.23	0.00	48,668.23	0.00	0.00
Support Serv - Executive Adm	362,352.45	0.00	362,352.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	612,487.47	0.00	612,487.47	0.00	0.00
Support Serv - Business	298,807.28	40,002.64	0.00	258,804.64	258,804.64
Operations and Maintenance	1,024,125.52	0.00	48,168.50	975,957.02	0.00
Pupil Transportation	387,368.49	0.00	387,368.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,038.29	0.00	5,038.29	0.00	0.00
Support Serv - Staff & Personnel	27,565.88	0.00	6,974.63	20,591.25	20,591.25
Support Serv - Technology	231,521.10	38,597.46	19,067.00	173,856.64	173,856.64
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	431,002.86	0.00	431,002.86	0.00	0.00
Community Services	88,231.52	0.00	88,231.52	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	702,440.60	291,243.12	411,197.48	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 **	1,325,334.77	1,325,334.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	937,458.29	937,458.29	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
	12,394,809.23	2,638,580.47	8,327,019.21	1,429,209.55	453,252.53

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74050 East China School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,057,085.57	5,573.98	33,051,511.59	0.00	0.00
Support Serv - Pupil	3,814,622.65	0.00	3,814,622.65	0.00	0.00
Support Serv - Instructional	1,807,798.87	0.00	1,807,798.87	0.00	0.00
Support Serv - Board of Ed	145,368.41	0.00	145,368.41	0.00	0.00
Support Serv - Executive Adm	419,867.57	0.00	419,867.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,826,846.47	4,494.31	2,822,352.16	0.00	0.00
Support Serv - Business	584,855.98	0.00	0.00	584,855.98	584,855.98
Operations and Maintenance	5,119,492.20	240,213.00	4,415,527.62	4,463,751.58	0.00
Pupil Transportation	2,204,339.58	0.00	2,204,339.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	131.33	0.00	131.33	0.00	0.00
Support Serv - Staff & Personnel	419,768.64	0.00	22,311.31	397,457.33	397,457.33
Support Serv - Technology	904,054.79	116,001.71	0.00	788,053.08	788,053.08
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	1,304,280.15	6,639.00	1,297,641.15	0.00	0.00
Community Services	56,461.75	65.00	56,396.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	79,709.98	79,709.98	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	108,607.00	108,607.00	0.00	0.00	0.00
Pupil Transportation	129.27	0.00	129.27	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	3,131,199.91	1,273,541.26	1,857,658.65	0.00	0.00
Community Services	659,230.10	0.00	659,230.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	54,277.00	54,277.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,060,293.43	4,060,293.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,780,749.80	28,780,749.80	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	267,264.72	267,264.72	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	89,806,435.17	34,997,430.19	48,574,887.01	6,234,117.97	1,770,366.39

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74100 Marysville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,316,277.32	83,140.79	19,233,136.53	0.00	0.00
Support Serv - Pupil	1,715,723.09	0.00	1,715,723.09	0.00	0.00
Support Serv - Instructional	925,444.53	0.00	925,444.53	0.00	0.00
Support Serv - Board of Ed	103,091.45	377.97	102,713.48	0.00	0.00
Support Serv - Executive Adm	597,461.46	0.00	597,461.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,974,990.06	0.00	1,974,990.06	0.00	0.00
Support Serv - Business	488,027.59	18,950.50	3,000.00	466,077.09	466,077.09
Operations and Maintenance	3,432,045.37	142,628.13	78,682.89	3,210,734.35	0.00
Pupil Transportation	897,499.52	0.00	897,499.52	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	269,484.47	0.00	0.00	269,484.47	269,484.47
Support Serv - Technology	172,611.88	0.00	15,226.06	157,385.82	157,385.82
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	680,865.03	21,416.35	659,448.68	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	871,416.04	871,416.04	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	11.28	0.00	0.00	11.28	11.28
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,628,073.02	623,701.56	1,004,371.46	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 **	5,832,501.90	5,832,501.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	556,915.53	556,915.53	0.00	0.00	0.00
Trust Funds					
All Costs *	19,033.96	0.00	19,033.96	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,481,473.50	8,151,048.77	27,226,731.72	4,103,693.01	892,958.66

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74120 Memphis Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,332,799.43	186,637.16	6,146,162.27	0.00	0.00
Support Serv - Pupil	477,286.65	0.00	477,286.65	0.00	0.00
Support Serv - Instructional	437,482.28	2,194.33	435,287.95	0.00	0.00
Support Serv - Board of Ed	97,248.04	0.00	97,248.04	0.00	0.00
Support Serv - Executive Adm	325,019.41	3,621.58	321,397.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	584,632.22	0.00	584,632.22	0.00	0.00
Support Serv - Business	335,544.22	18,102.85	4,142.86	313,298.51	313,298.51
Operations and Maintenance	1,048,793.85	102,455.47	118,891.10	827,447.28	0.00
Pupil Transportation	669,163.70	142,793.41	526,370.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26.12	0.00	26.12	0.00	0.00
Support Serv - Staff & Personnel	12,395.20	0.00	395.20	12,000.00	12,000.00
Support Serv - Technology	216,751.21	478.74	0.00	216,272.47	216,272.47
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	297,299.34	0.00	297,299.34	0.00	0.00
Community Services	357,604.61	2,222.30	355,382.31	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	848,105.76	309,968.51	538,137.25	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 **	1,333,417.50	1,333,417.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	71,997.20	71,997.20	0.00	0.00	0.00
Trust Funds					
All Costs *	2,034.00	0.00	2,034.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,447,600.74	2,173,889.05	9,904,693.43	1,369,018.26	541,570.98

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74130 Yale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,077,439.55	79,378.50	13,998,061.05	0.00	0.00
Support Serv - Pupil	1,553,259.23	0.00	1,553,259.23	0.00	0.00
Support Serv - Instructional	915,740.88	14,567.70	901,173.18	0.00	0.00
Support Serv - Board of Ed	66,479.49	16,418.55	50,060.94	0.00	0.00
Support Serv - Executive Adm	338,636.69	0.00	338,636.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,736,024.10	0.00	1,736,024.10	0.00	0.00
Support Serv - Business	443,641.19	53,039.71	0.00	390,601.48	390,601.48
Operations and Maintenance	2,382,385.83	0.00	420.00	2,381,965.83	0.00
Pupil Transportation	1,295,314.27	250,347.98	1,044,966.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,722.56	0.00	1,722.56	0.00	0.00
Support Serv - Staff & Personnel	221,423.15	0.00	13,096.88	208,326.27	208,326.27
Support Serv - Technology	665,538.48	94,168.21	0.00	571,370.27	571,370.27
Support Serv - Pupil Accounting	216.00	0.00	216.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	615,713.63	24,372.15	591,341.48	0.00	0.00
Community Services	826.41	0.00	826.41	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	1,912,850.12	582,608.49	1,330,241.63	0.00	0.00
Community Services	280,169.57	0.00	280,169.57	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 **	2,197,097.18	2,197,097.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,199,880.47	8,199,880.47	0.00	0.00	0.00
Trust Funds					
All Costs *	4,899.00	0.00	4,899.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,909,257.80	11,511,878.94	21,845,115.01	3,552,263.85	1,170,298.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74900 East Shore Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,370,639.32	60,405.00	1,310,234.32	0.00	0.00
Support Serv - Pupil	59,721.55	0.00	59,721.55	0.00	0.00
Support Serv - Instructional	29,252.87	0.00	29,252.87	0.00	0.00
Support Serv - Board of Ed	43,378.96	0.00	43,378.96	0.00	0.00
Support Serv - Executive Adm	292,137.64	0.00	292,137.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	236,577.95	0.00	236,577.95	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	398,074.18	58,139.58	15,000.00	324,934.60	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	1,328.00	0.00	1,328.00	0.00	0.00
Support Serv - Technology	20,315.23	0.00	0.00	20,315.23	20,315.23
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	31,224.40	0.00	31,224.40	0.00	0.00
Community Services	6,584.21	0.00	6,584.21	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,615.24	143,754.83	39,860.41	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
	2,672,849.55	262,299.41	2,065,300.31	345,249.83	20,315.23

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
74903 Landmark Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,958,551.59	4,411.93	3,954,139.66	0.00	0.00
Support Serv - Pupil	682,092.02	0.00	682,092.02	0.00	0.00
Support Serv - Instructional	220,459.09	0.00	220,459.09	0.00	0.00
Support Serv - Board of Ed	26,191.46	0.00	26,191.46	0.00	0.00
Support Serv - Executive Adm	1,220,056.25	1,707.80	1,218,348.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	346,119.23	5,861.42	340,257.81	0.00	0.00
Support Serv - Business	268,566.85	0.00	0.00	268,566.85	268,566.85
Operations and Maintenance	1,658,764.11	864,956.00	38,518.62	755,289.49	0.00
Pupil Transportation	456,351.50	0.00	456,351.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	261,132.79	0.00	261,132.79	0.00	0.00
Support Serv - Staff & Personnel	85,953.50	0.00	0.00	85,953.50	85,953.50
Support Serv - Technology	126,061.33	0.00	0.00	126,061.33	126,061.33
Support Serv - Pupil Accounting	115,246.27	0.00	115,246.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	62,345.95	0.00	62,345.95	0.00	0.00
Community Services	110.40	32.60	77.80	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	662,157.38	440,330.31	221,827.07	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 **	903,232.99	903,232.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,053,392.71	2,220,533.05	7,596,988.49	1,235,871.17	480,581.68

Michigan Department of Education
Costs for the Development of 2025-2026 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	518,490.90	145,489.23	373,001.67	0.00	0.00
Support Serv - Pupil	1,021.43	0.00	1,021.43	0.00	0.00
Support Serv - Instructional	159,585.03	0.00	159,585.03	0.00	0.00
Support Serv - Board of Ed	10,957.50	0.00	10,957.50	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	109,742.54	0.00	0.00	109,742.54	109,742.54
Operations and Maintenance	39,693.10	0.00	0.00	39,693.10	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	732.00	0.00	732.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	840,222.50	145,489.23	545,297.63	149,435.64	109,742.54

Michigan Department of Education
Costs for the Development of 2025-2026 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	688,364.00	5,724.00	682,640.00	0.00	0.00
Support Serv - Pupil	464,114.37	0.00	464,114.37	0.00	0.00
Support Serv - Instructional	172,831.70	0.00	172,831.70	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	22,148.12	0.00	22,148.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,536.15	0.00	132,536.15	0.00	0.00
Support Serv - Business	78,880.26	0.00	0.00	78,880.26	78,880.26
Operations and Maintenance	151,413.64	0.00	0.00	151,413.64	0.00
Pupil Transportation	618.44	0.00	618.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,122.22	0.00	13,122.22	0.00	0.00
Support Serv - Staff & Personnel	29,439.12	0.00	0.00	29,439.12	29,439.12
Support Serv - Technology	69,151.03	0.00	0.00	69,151.03	69,151.03
Support Serv - Pupil Accounting	287.68	0.00	287.68	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	7,671.30	0.00	7,671.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,094.40	4,000.00	13,094.40	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,137.08	0.00	21,137.08	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 **	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
	1,877,934.51	9,724.00	1,539,326.46	328,884.05	177,470.41

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 74914 Blue Water Middle College
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,113,997.27	0.00	2,113,997.27	0.00	0.00
Support Serv - Pupil	139,529.11	0.00	139,529.11	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	9,147.96	0.00	9,147.96	0.00	0.00
Support Serv - Executive Adm	391,502.04	0.00	391,502.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	91,780.91	0.00	0.00	91,780.91	91,780.91
Operations and Maintenance	16,817.00	0.00	0.00	16,817.00	0.00
Pupil Transportation	279.50	0.00	279.50	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	7,345.57	0.00	0.00	7,345.57	7,345.57
Support Serv - Pupil Accounting	4,137.05	0.00	4,137.05	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,774,536.41	0.00	2,658,592.93	115,943.48	99,126.48

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 75000 St. Joseph County ISD
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	703,739.38	7,157.00	696,582.38	0.00	0.00
Support Serv - Pupil	602,245.15	0.00	602,245.15	0.00	0.00
Support Serv - Instructional	3,513,069.31	13,376.24	3,499,693.07	0.00	0.00
Support Serv - Board of Ed	19,832.74	0.00	19,832.74	0.00	0.00
Support Serv - Executive Adm	382,397.88	0.00	382,397.88	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	372,194.65	108,260.55	0.00	263,934.10	263,934.10
Operations and Maintenance	155,206.84	0.00	1,194.75	154,012.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	816.90	0.00	816.90	0.00	0.00
Support Serv - Staff & Personnel	11,242.58	0.00	11,242.58	0.00	0.00
Support Serv - Technology	251,896.31	0.00	0.00	251,896.31	251,896.31
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	0.00	0.00	0.00	0.00	0.00
Community Services	218,634.23	0.00	218,634.23	0.00	0.00
Payments to Government Agencies	2,656,640.49	2,656,640.49	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,227,443.36	272,192.54	5,955,250.82	0.00	0.00
Support Serv - Pupil	9,059,354.61	0.00	9,059,354.61	0.00	0.00
Support Serv - Instructional	2,233,893.06	261,016.27	1,972,876.79	0.00	0.00
Support Serv - Board of Ed	87,836.46	0.00	87,836.46	0.00	0.00
Support Serv - Executive Adm	109,707.59	0.00	109,707.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,369.38	0.00	279,369.38	0.00	0.00
Support Serv - Business	1,067,942.88	229,116.58	240,020.08	598,806.22	598,806.22
Operations and Maintenance	760,711.20	0.00	312,447.82	448,263.38	0.00
Pupil Transportation	1,643,523.16	198,532.00	1,444,991.16	0.00	0.00
Support Serv - Planning & Research	5,602.27	0.00	5,602.27	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,717,588.54	860.00	84,485.23	2,632,243.31	2,632,243.31
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	92,232.84	0.00	92,232.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,481,522.24	1,481,522.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	34,654,644.05	5,228,673.91	25,076,814.73	4,349,155.41	3,746,879.94

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
75010 Sturgis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,604,103.70	82,485.44	23,521,618.26	0.00	0.00
Support Serv - Pupil	608,164.40	0.00	608,164.40	0.00	0.00
Support Serv - Instructional	1,955,622.96	0.00	1,955,622.96	0.00	0.00
Support Serv - Board of Ed	339,962.33	0.00	339,962.33	0.00	0.00
Support Serv - Executive Adm	777,999.95	0.00	777,999.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,264,789.61	0.00	2,264,789.61	0.00	0.00
Support Serv - Business	762,889.41	8,907.54	45,913.00	708,068.87	708,068.87
Operations and Maintenance	4,788,039.85	161,082.25	1,821,672.96	2,805,284.64	0.00
Pupil Transportation	1,087,230.69	0.00	1,087,230.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	243.00	0.00	243.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,335,460.09	62,387.49	107,660.01	1,165,412.59	1,165,412.59
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	888,275.51	15,950.73	872,324.78	0.00	0.00
Community Services	250,935.38	0.00	250,935.38	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	2,951,444.02	1,456,331.64	1,495,112.38	0.00	0.00
Community Services	60,878.10	0.00	60,878.10	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 **	3,882,455.00	3,882,455.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,998,028.03	3,998,028.03	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
	49,556,522.03	9,667,628.12	35,210,127.81	4,678,766.10	1,873,481.46

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,697,181.94	0.00	3,697,181.94	0.00	0.00
Support Serv - Pupil	240,116.53	0.00	240,116.53	0.00	0.00
Support Serv - Instructional	26,020.69	0.00	26,020.69	0.00	0.00
Support Serv - Board of Ed	27,809.04	0.00	27,809.04	0.00	0.00
Support Serv - Executive Adm	260,035.98	0.00	260,035.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,555.59	0.00	228,555.59	0.00	0.00
Support Serv - Business	100,837.77	79.46	0.00	100,758.31	100,758.31
Operations and Maintenance	425,236.30	3,403.53	44,261.63	377,571.14	0.00
Pupil Transportation	243,326.85	95,141.34	148,185.51	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	975.52	0.00	0.00	975.52	975.52
Support Serv - Technology	192,325.04	32,274.16	0.00	160,050.88	160,050.88
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	176,178.41	11,009.02	165,169.39	0.00	0.00
Community Services	14,337.68	0.00	14,337.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,922.46	25,922.46	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,795.68	113,632.03	168,163.65	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	190,596.27	190,596.27	0.00	0.00	0.00
Trust Funds					
All Costs *	3,300.00	0.00	3,300.00	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
	6,134,551.75	472,058.27	5,023,137.63	639,355.85	261,784.71

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
75030 Centreville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,298,482.32	0.00	7,298,482.32	0.00	0.00
Support Serv - Pupil	379,068.49	0.00	379,068.49	0.00	0.00
Support Serv - Instructional	532,005.28	0.00	532,005.28	0.00	0.00
Support Serv - Board of Ed	131,166.48	0.00	131,166.48	0.00	0.00
Support Serv - Executive Adm	401,437.43	0.00	401,437.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	898,433.63	0.00	898,433.63	0.00	0.00
Support Serv - Business	166,638.97	21,615.03	5,000.00	140,023.94	140,023.94
Operations and Maintenance	1,005,716.11	74,878.76	5,593.01	925,244.34	0.00
Pupil Transportation	448,477.32	0.00	448,477.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,406.49	0.00	4,406.49	0.00	0.00
Support Serv - Staff & Personnel	4,360.14	0.00	4,360.14	0.00	0.00
Support Serv - Technology	395,210.31	76,882.46	0.00	318,327.85	318,327.85
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	446,430.43	30,481.44	415,948.99	0.00	0.00
Community Services	4,203.51	0.00	4,203.51	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	265.43	0.00	265.43	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	890,221.14	68,564.71	821,656.43	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 **	1,492,847.48	1,492,847.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,433,421.61	2,433,421.61	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
	16,932,792.57	4,198,691.49	11,350,504.95	1,383,596.13	458,351.79

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
75040 Colon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,558,567.74	0.00	4,558,567.74	0.00	0.00
Support Serv - Pupil	158,388.27	0.00	158,388.27	0.00	0.00
Support Serv - Instructional	190,091.62	0.00	190,091.62	0.00	0.00
Support Serv - Board of Ed	135,679.28	0.00	135,679.28	0.00	0.00
Support Serv - Executive Adm	356,866.70	11,840.79	345,025.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	510,531.07	0.00	510,531.07	0.00	0.00
Support Serv - Business	160,658.55	12,886.74	0.00	147,771.81	147,771.81
Operations and Maintenance	824,140.87	0.00	29,261.70	794,879.17	0.00
Pupil Transportation	394,671.55	0.00	394,671.55	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	230,944.90	0.00	0.00	230,944.90	230,944.90
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	312,233.22	0.00	312,233.22	0.00	0.00
Community Services	79,318.20	0.00	79,318.20	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	798,425.43	364,738.41	433,687.02	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 **	1,163,870.00	1,163,870.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	454,536.16	454,536.16	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
	10,328,923.56	2,007,872.10	7,147,455.58	1,173,595.88	378,716.71

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
75050 Constantine Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,247,586.91	43,082.47	10,204,504.44	0.00	0.00
Support Serv - Pupil	605,434.91	0.00	605,434.91	0.00	0.00
Support Serv - Instructional	547,965.99	0.00	547,965.99	0.00	0.00
Support Serv - Board of Ed	163,618.63	0.00	163,618.63	0.00	0.00
Support Serv - Executive Adm	278,323.36	1,363.39	276,959.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,252,649.49	0.00	1,252,649.49	0.00	0.00
Support Serv - Business	330,526.95	0.00	14,166.33	316,360.62	316,360.62
Operations and Maintenance	1,861,854.83	226,228.05	56,799.30	1,578,827.48	0.00
Pupil Transportation	1,151,948.01	273,862.00	878,086.01	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	27,662.00	0.00	25,000.00	2,662.00	2,662.00
Support Serv - Technology	384,068.19	23,588.86	32,439.00	328,040.33	328,040.33
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	462,058.76	0.00	462,058.76	0.00	0.00
Community Services	11,009.35	0.00	11,009.35	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	2,360,246.84	1,105,866.37	1,254,380.47	0.00	0.00
Community Services	889.52	0.00	889.52	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 **	2,115,032.71	2,115,032.71	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
	21,800,876.45	3,789,023.85	15,785,962.17	2,225,890.43	647,062.95

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
75060 Mendon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,678,375.17	122,801.09	3,555,574.08	0.00	0.00
Support Serv - Pupil	163,839.72	0.00	163,839.72	0.00	0.00
Support Serv - Instructional	118,209.32	0.00	118,209.32	0.00	0.00
Support Serv - Board of Ed	41,873.25	0.00	41,873.25	0.00	0.00
Support Serv - Executive Adm	181,661.21	1,230.12	180,431.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	482,611.97	2,460.24	480,151.73	0.00	0.00
Support Serv - Business	202,775.27	10,182.63	3,702.37	188,890.27	188,890.27
Operations and Maintenance	905,593.52	31,500.00	254,958.82	619,134.70	0.00
Pupil Transportation	295,661.53	35,799.00	259,862.53	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	1,597.02	0.00	1,597.02	0.00	0.00
Support Serv - Technology	153,169.38	828.60	0.00	152,340.78	152,340.78
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	252,983.99	920.00	252,063.99	0.00	0.00
Community Services	5,464.97	3,001.95	2,463.02	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	524,163.72	220,747.00	303,416.72	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 **	1,656,526.52	1,656,526.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	178,110.85	178,110.85	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
	8,842,617.41	2,264,108.00	5,618,143.66	960,365.75	341,231.05

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
75070 White Pigeon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,372,269.72	0.00	5,372,269.72	0.00	0.00
Support Serv - Pupil	394,058.89	0.00	394,058.89	0.00	0.00
Support Serv - Instructional	69,718.79	0.00	69,718.79	0.00	0.00
Support Serv - Board of Ed	51,329.59	0.00	51,329.59	0.00	0.00
Support Serv - Executive Adm	233,489.57	0.00	233,489.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	625,389.38	0.00	625,389.38	0.00	0.00
Support Serv - Business	234,498.52	25,555.95	21,785.00	187,157.57	187,157.57
Operations and Maintenance	800,024.34	0.00	35,820.98	764,203.36	0.00
Pupil Transportation	304,910.84	0.00	304,910.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,260.00	0.00	6,260.00	0.00	0.00
Support Serv - Staff & Personnel	970.38	0.00	0.00	970.38	970.38
Support Serv - Technology	253,218.54	30,168.62	0.00	223,049.92	223,049.92
Support Serv - Pupil Accounting	57,175.68	0.00	57,175.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	601,445.66	0.00	601,445.66	0.00	0.00
Community Services	1,170.00	0.00	1,170.00	0.00	0.00
Payments to Government Agencies	1,618.85	1,618.85	0.00	0.00	0.00
Facilities Acquisition	11,061.00	11,061.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,231.28	0.00	5,732.77	498.51	498.51
Operations and Maintenance	1,611.12	0.00	1,482.23	128.89	0.00
Pupil Transportation	5,830.67	0.00	5,830.67	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	859,542.24	530,769.63	328,772.61	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 **	389,395.15	389,395.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,312,414.70	1,312,414.70	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
	11,593,634.91	2,300,983.90	8,116,642.38	1,176,008.63	411,676.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
75080 Three Rivers Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,485,751.66	0.00	18,485,751.66	0.00	0.00
Support Serv - Pupil	1,411,577.45	0.00	1,411,577.45	0.00	0.00
Support Serv - Instructional	1,924,504.30	0.00	1,924,504.30	0.00	0.00
Support Serv - Board of Ed	794,839.10	0.00	794,839.10	0.00	0.00
Support Serv - Executive Adm	383,369.08	0.00	383,369.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,695,688.38	0.00	1,695,688.38	0.00	0.00
Support Serv - Business	797,203.52	159,181.03	260.00	637,762.49	637,762.49
Operations and Maintenance	2,872,943.46	21,837.32	336,392.16	2,514,713.98	0.00
Pupil Transportation	1,370,975.70	2,426.29	1,368,549.41	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	8,697.97	0.00	8,697.97	0.00	0.00
Support Serv - Technology	1,329,235.00	284,252.04	0.00	1,044,982.96	1,044,982.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,182.21	0.00	3,182.21	0.00	0.00
Support Serv - Other	759,376.00	56,398.25	702,977.75	0.00	0.00
Community Services	18,857.26	0.00	18,857.26	0.00	0.00
Payments to Government Agencies	70,186.93	70,186.93	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,369.46	0.00	0.00	12,369.46	0.00
Pupil Transportation	439.30	0.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,437,852.69	1,202,758.68	1,235,094.01	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 **	3,763,176.42	3,763,176.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,109,268.00	17,109,268.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,200.00	0.00	3,200.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,252,693.89	22,669,484.96	28,373,380.04	4,209,828.89	1,682,745.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
75100 Nottawa Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,422,476.40	0.00	1,422,476.40	0.00	0.00
Support Serv - Pupil	39,621.03	0.00	39,621.03	0.00	0.00
Support Serv - Instructional	33,569.12	0.00	33,569.12	0.00	0.00
Support Serv - Board of Ed	20,408.68	0.00	20,408.68	0.00	0.00
Support Serv - Executive Adm	216,718.08	0.00	216,718.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	20,699.87	4,087.75	0.00	16,612.12	16,612.12
Operations and Maintenance	200,080.73	27,999.11	23,069.67	149,011.95	0.00
Pupil Transportation	83,571.73	0.00	83,571.73	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	17,749.88	0.00	17,749.88	0.00	0.00
Support Serv - Technology	57,720.41	0.00	0.00	57,720.41	57,720.41
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	12,795.95	0.00	12,795.95	0.00	0.00
Community Services	4,670.86	0.00	4,670.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	102,183.39	102,183.39	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	25,656.27	0.00	25,656.27	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	72.18	72.18	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
	2,257,994.58	134,342.43	1,900,307.67	223,344.48	74,332.53

Michigan Department of Education
Costs for the Development of 2025-2026 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	384,632.61	0.00	384,632.61	0.00	0.00
Support Serv - Instructional	324,646.17	0.00	324,646.17	0.00	0.00
Support Serv - Board of Ed	29,105.28	0.00	29,105.28	0.00	0.00
Support Serv - Executive Adm	136,074.80	0.00	136,074.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	35,949.82	113.62	12,141.00	23,695.20	23,695.20
Operations and Maintenance	29,921.68	6,619.98	6,000.00	17,301.70	0.00
Pupil Transportation	185,364.91	0.00	185,364.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,073.67	0.00	7,073.67	0.00	0.00
Support Serv - Staff & Personnel	55,167.80	0.00	51,297.05	3,870.75	3,870.75
Support Serv - Technology	256,662.42	103,827.99	0.00	152,834.43	152,834.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,529.00	0.00	9,529.00	0.00	0.00
Support Serv - Other	6,424.00	0.00	6,424.00	0.00	0.00
Community Services	6,379.24	0.00	6,379.24	0.00	0.00
Payments to Government Agencies	3,728,074.56	3,728,074.56	0.00	0.00	0.00
Facilities Acquisition	44,448.91	44,448.91	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,622,201.81	312,147.70	4,310,054.11	0.00	0.00
Support Serv - Pupil	1,928,455.73	0.00	1,928,455.73	0.00	0.00
Support Serv - Instructional	1,172,255.92	0.00	1,172,255.92	0.00	0.00
Support Serv - Board of Ed	30,240.18	0.00	30,240.18	0.00	0.00
Support Serv - Executive Adm	165,996.43	0.00	165,996.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	629,797.35	0.00	629,797.35	0.00	0.00
Support Serv - Business	124,507.43	1,319.17	0.00	123,188.26	123,188.26
Operations and Maintenance	634,911.97	28,513.21	5,091.45	601,307.31	0.00
Pupil Transportation	811,294.96	166,710.00	644,584.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,543.09	0.00	3,543.09	0.00	0.00
Support Serv - Staff & Personnel	156,314.22	0.00	72,833.24	83,480.98	83,480.98
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	305,884.00	4,087.39	301,796.61	0.00	0.00
Payments to Government Agencies	1,094,354.39	1,069,681.89	24,672.50	0.00	0.00
Facilities Acquisition	180,811.40	180,811.40	0.00	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
	17,100,023.75	5,646,355.82	10,447,989.30	1,005,678.63	387,069.62

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
76060 Brown City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,959,867.46	51,499.00	5,908,368.46	0.00	0.00
Support Serv - Pupil	408,973.26	0.00	408,973.26	0.00	0.00
Support Serv - Instructional	559,603.15	23,361.53	536,241.62	0.00	0.00
Support Serv - Board of Ed	47,621.33	0.00	47,621.33	0.00	0.00
Support Serv - Executive Adm	323,231.40	0.00	323,231.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	578,163.13	0.00	578,163.13	0.00	0.00
Support Serv - Business	181,705.51	2,990.45	4,345.14	174,369.92	174,369.92
Operations and Maintenance	1,341,889.47	45,078.87	105,541.68	1,191,268.92	0.00
Pupil Transportation	512,568.08	9,903.00	502,665.08	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	15,120.17	0.00	15,120.17	0.00	0.00
Support Serv - Technology	232,392.16	15,294.65	110,989.73	106,107.78	106,107.78
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	436,373.14	48,149.45	388,223.69	0.00	0.00
Community Services	20,216.44	0.00	20,216.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	26,691.00	26,691.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,274,705.18	538,206.95	736,498.23	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 **	825,625.00	825,625.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	399,373.72	399,373.72	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
	13,144,119.60	1,986,173.62	9,686,199.36	1,471,746.62	280,477.70

Michigan Department of Education
Costs for the Development of 2025-2026 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	3,009,497.80	23,874.52	2,985,623.28	0.00	0.00
Support Serv - Pupil	368,147.61	45,047.11	323,100.50	0.00	0.00
Support Serv - Instructional	32,955.71	4,272.00	28,683.71	0.00	0.00
Support Serv - Board of Ed	42,482.92	0.00	42,482.92	0.00	0.00
Support Serv - Executive Adm	154,470.86	0.00	154,470.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	449,763.17	0.00	449,763.17	0.00	0.00
Support Serv - Business	132,096.72	3,337.50	0.00	128,759.22	128,759.22
Operations and Maintenance	1,688,469.67	810,985.89	26,999.00	850,484.78	0.00
Pupil Transportation	266,394.90	48,440.16	217,954.74	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	492.00	0.00	0.00	492.00	492.00
Support Serv - Technology	151,994.68	23,105.14	6,238.00	122,651.54	122,651.54
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	177,276.27	16,200.45	161,075.82	0.00	0.00
Community Services	629.33	0.00	629.33	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	501,306.58	254,985.13	246,321.45	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 **	722,146.30	722,146.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	980,687.88	980,687.88	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
	8,678,812.40	2,933,082.08	4,643,342.78	1,102,387.54	251,902.76

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
76080 Crowwell-Lexington Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,363,738.00	523,237.26	14,840,500.74	0.00	0.00
Support Serv - Pupil	1,070,145.93	0.00	1,070,145.93	0.00	0.00
Support Serv - Instructional	477,714.00	0.00	477,714.00	0.00	0.00
Support Serv - Board of Ed	65,317.54	0.00	65,317.54	0.00	0.00
Support Serv - Executive Adm	622,762.47	34.98	622,727.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,620,987.96	2,929.13	1,618,058.83	0.00	0.00
Support Serv - Business	449,111.50	52,709.34	0.00	396,402.16	396,402.16
Operations and Maintenance	2,418,086.61	70,130.58	0.00	2,347,956.03	0.00
Pupil Transportation	1,250,928.88	121,138.00	1,129,790.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,527.54	0.00	7,527.54	0.00	0.00
Support Serv - Staff & Personnel	9,110.19	0.00	0.00	9,110.19	9,110.19
Support Serv - Technology	554,215.29	95,652.60	0.00	458,562.69	458,562.69
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	645,237.72	45,135.74	600,101.98	0.00	0.00
Community Services	112,294.04	0.00	112,294.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,305.50	0.00	31,305.50	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	2,225,122.95	924,096.99	1,301,025.96	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 **	1,643,042.46	1,643,042.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	689,111.82	689,111.82	0.00	0.00	0.00
Trust Funds					
All Costs *	94,525.12	0.00	94,525.12	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,350,285.52	4,167,218.90	21,971,035.55	3,212,031.07	864,075.04

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
76090 Deckerville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,019,969.89	37,775.68	4,982,194.21	0.00	0.00
Support Serv - Pupil	329,784.86	0.00	329,784.86	0.00	0.00
Support Serv - Instructional	6,540.84	0.00	6,540.84	0.00	0.00
Support Serv - Board of Ed	31,168.38	0.00	31,168.38	0.00	0.00
Support Serv - Executive Adm	344,629.74	0.00	344,629.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	516,281.34	0.00	516,281.34	0.00	0.00
Support Serv - Business	159,223.81	11,487.40	8,678.67	139,057.74	139,057.74
Operations and Maintenance	1,156,868.96	445,463.66	13,919.02	697,486.28	0.00
Pupil Transportation	381,514.39	386.00	381,128.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,442.45	0.00	3,442.45	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	180,597.64	0.00	11,749.50	168,848.14	168,848.14
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	264,459.53	11,411.39	253,048.14	0.00	0.00
Community Services	577.16	0.00	577.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,103.21	44,103.21	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	730,613.97	318,718.84	411,895.13	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 **	299,700.00	299,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	101,283.94	101,283.94	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
	9,570,760.11	1,270,330.12	7,295,037.83	1,005,392.16	307,905.88

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
76140 Marlette Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,564,831.60	17,312.59	5,547,519.01	0.00	0.00
Support Serv - Pupil	647,434.06	0.00	647,434.06	0.00	0.00
Support Serv - Instructional	322,604.19	0.00	322,604.19	0.00	0.00
Support Serv - Board of Ed	87,338.94	0.00	87,338.94	0.00	0.00
Support Serv - Executive Adm	280,634.50	0.00	280,634.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	466,503.61	279.98	466,223.63	0.00	0.00
Support Serv - Business	264,273.47	40,426.25	0.00	223,847.22	223,847.22
Operations and Maintenance	1,243,035.54	294,357.20	24,154.11	924,524.23	0.00
Pupil Transportation	530,866.76	8,869.95	521,996.81	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	396,195.14	176,392.55	27,504.00	192,298.59	192,298.59
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	317,862.35	11,394.37	306,467.98	0.00	0.00
Community Services	158,129.73	11,009.50	147,120.23	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	852,794.99	277,442.24	575,352.75	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 **	312,200.00	312,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,000.00	20,000.00	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
	11,464,704.88	1,169,684.63	8,954,350.21	1,340,670.04	416,145.81

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
76180 Peck Community School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,340,204.94	21,682.28	3,318,522.66	0.00	0.00
Support Serv - Pupil	261,278.79	0.00	261,278.79	0.00	0.00
Support Serv - Instructional	60,716.86	728.94	59,987.92	0.00	0.00
Support Serv - Board of Ed	14,953.24	0.00	14,953.24	0.00	0.00
Support Serv - Executive Adm	405,231.07	14,934.21	390,296.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	440,125.49	2,009.21	438,116.28	0.00	0.00
Support Serv - Business	2,430.15	0.00	0.00	2,430.15	2,430.15
Operations and Maintenance	435,596.07	13,217.16	80,084.00	342,294.91	0.00
Pupil Transportation	207,867.46	26,299.00	181,568.46	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	14,500.00	0.00	14,500.00	0.00	0.00
Support Serv - Technology	183,392.40	0.00	54,097.76	129,294.64	129,294.64
Support Serv - Pupil Accounting	4,170.00	0.00	4,170.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	216,538.50	0.00	216,538.50	0.00	0.00
Community Services	60,335.48	0.00	60,335.48	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,327.81	3,327.81	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	632,990.46	198,728.52	434,261.94	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 **	190,631.26	190,631.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	89,442.07	89,442.07	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
	6,564,732.05	561,000.46	5,529,711.89	474,019.70	131,724.79

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
76210 Sandusky Community School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,641,262.71	10,382.13	7,630,880.58	0.00	0.00
Support Serv - Pupil	779,035.32	0.00	779,035.32	0.00	0.00
Support Serv - Instructional	398,502.07	0.00	398,502.07	0.00	0.00
Support Serv - Board of Ed	145,441.31	0.00	145,441.31	0.00	0.00
Support Serv - Executive Adm	378,341.50	2,926.00	375,415.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	622,300.29	17,805.97	604,494.32	0.00	0.00
Support Serv - Business	226,676.02	1,914.49	0.00	224,761.53	224,761.53
Operations and Maintenance	1,379,379.55	171,037.69	46,561.62	1,161,780.24	0.00
Pupil Transportation	1,100,828.21	375,645.25	725,182.96	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	285,864.17	2,939.00	20,658.46	262,266.71	262,266.71
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	277,036.87	3,582.23	273,454.64	0.00	0.00
Community Services	9,272.89	0.00	9,272.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	182,685.00	182,685.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,368,376.54	563,615.26	804,761.28	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 **	897,550.00	897,550.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,911,425.17	1,911,425.17	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
	17,603,977.62	4,141,508.19	11,813,660.95	1,648,808.48	487,028.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
77010 Manistique Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,711,086.64	6,708.56	5,704,378.08	0.00	0.00
Support Serv - Pupil	277,616.22	542.00	277,074.22	0.00	0.00
Support Serv - Instructional	497,946.90	20,248.58	477,698.32	0.00	0.00
Support Serv - Board of Ed	47,427.11	0.00	47,427.11	0.00	0.00
Support Serv - Executive Adm	231,846.92	988.83	230,858.09	0.00	0.00
Support Serv - Grant Writer	4,744.00	0.00	4,744.00	0.00	0.00
Support Serv - School Adm	483,084.78	0.00	483,084.78	0.00	0.00
Support Serv - Business	265,635.71	554.87	4,400.00	260,680.84	260,680.84
Operations and Maintenance	1,209,857.14	12,982.86	43,654.52	1,153,219.76	0.00
Pupil Transportation	452,243.37	0.00	452,243.37	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	28,254.45	0.00	28,254.45	0.00	0.00
Support Serv - Technology	9,018.75	0.00	0.00	9,018.75	9,018.75
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	28,136.21	0.00	28,136.21	0.00	0.00
Community Services	102,183.19	0.00	102,183.19	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	1,297.62	0.00	1,297.62	0.00	0.00
Pupil Transportation	22,461.12	0.00	22,461.12	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	988,432.39	337,519.75	650,912.64	0.00	0.00
Community Services	162,346.57	17,867.02	144,479.55	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 **	593,374.02	593,374.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	97,023.67	97,023.67	0.00	0.00	0.00
Trust Funds					
All Costs *	40,500.00	0.00	40,500.00	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
	11,254,816.78	1,087,810.16	8,744,087.27	1,422,919.35	269,699.59

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
78000 Shiawassee Regional ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	188,657.32	1,478.67	187,178.65	0.00	0.00
Support Serv - Pupil	2,650,809.23	0.00	2,650,809.23	0.00	0.00
Support Serv - Instructional	6,279,414.40	3,622.90	6,275,791.50	0.00	0.00
Support Serv - Board of Ed	28,609.53	0.00	28,609.53	0.00	0.00
Support Serv - Executive Adm	742,803.44	0.00	742,803.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,076,140.47	0.00	123,367.33	952,773.14	952,773.14
Operations and Maintenance	253,380.58	16,231.58	17,373.42	219,775.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	120,202.47	0.00	120,202.47	0.00	0.00
Support Serv - Communication	105,009.17	0.00	105,009.17	0.00	0.00
Support Serv - Staff & Personnel	125,530.27	0.00	17,041.13	108,489.14	108,489.14
Support Serv - Technology	1,546,021.88	36,900.00	149,949.16	1,359,172.72	1,359,172.72
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	0.00	0.00	0.00	0.00	0.00
Community Services	1,207,350.57	0.00	1,207,350.57	0.00	0.00
Payments to Government Agencies	5,118,255.86	5,118,255.86	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,096,816.39	88,420.90	6,008,395.49	0.00	0.00
Support Serv - Pupil	9,068,518.44	0.00	9,068,518.44	0.00	0.00
Support Serv - Instructional	2,270,281.74	0.00	2,270,281.74	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	607,969.71	0.00	607,969.71	0.00	0.00
Support Serv - Business	117,079.78	0.00	0.00	117,079.78	117,079.78
Operations and Maintenance	1,166,239.12	225,440.60	41,794.05	899,004.47	0.00
Pupil Transportation	3,396,375.70	500,035.00	2,896,340.70	0.00	0.00
Support Serv - Planning & Research	218,355.89	0.00	218,355.89	0.00	0.00
Support Serv - Communication	15,082.45	0.00	15,082.45	0.00	0.00
Support Serv - Staff & Personnel	153,240.86	0.00	153,240.86	0.00	0.00
Support Serv - Technology	109,317.07	0.00	0.00	109,317.07	109,317.07
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	35,479.21	14,885.22	20,593.99	0.00	0.00
Community Services	123,643.17	0.00	123,643.17	0.00	0.00
Payments to Government Agencies	3,505,345.12	3,467,853.60	37,491.52	0.00	0.00
Facilities Acquisition	1,543,045.89	1,543,045.89	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,900.00	17,900.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,072,585.65	1,072,585.65	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,959,461.38	12,106,655.87	33,087,193.61	3,765,611.90	2,646,831.85

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
78020 Byron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,087,786.38	10,497.26	5,077,289.12	0.00	0.00
Support Serv - Pupil	310,604.31	0.00	310,604.31	0.00	0.00
Support Serv - Instructional	159,888.96	0.00	159,888.96	0.00	0.00
Support Serv - Board of Ed	27,465.17	0.00	27,465.17	0.00	0.00
Support Serv - Executive Adm	230,714.04	0.00	230,714.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	604,583.62	0.00	604,583.62	0.00	0.00
Support Serv - Business	170,682.17	42,078.21	3,291.15	125,312.81	125,312.81
Operations and Maintenance	1,089,801.43	13,389.29	179,602.13	896,810.01	0.00
Pupil Transportation	441,688.84	23,174.18	418,514.66	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	112,840.58	24,119.35	0.00	88,721.23	88,721.23
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	253,463.76	7,515.37	245,948.39	0.00	0.00
Community Services	108,020.20	545.53	107,474.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,830.00	7,830.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	761,946.18	208,100.37	553,845.81	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	351,110.23	351,110.23	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
	9,718,425.87	688,359.79	7,919,222.03	1,110,844.05	214,034.04

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
78030 Durand Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,030,474.70	13,553.42	11,016,921.28	0.00	0.00
Support Serv - Pupil	450,165.21	0.00	450,165.21	0.00	0.00
Support Serv - Instructional	328,801.38	0.00	328,801.38	0.00	0.00
Support Serv - Board of Ed	48,252.97	0.00	48,252.97	0.00	0.00
Support Serv - Executive Adm	382,434.17	0.00	382,434.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,062,762.83	0.00	1,062,762.83	0.00	0.00
Support Serv - Business	469,164.04	70,258.68	0.00	398,905.36	398,905.36
Operations and Maintenance	1,866,230.26	63,198.00	25,303.99	1,777,728.27	0.00
Pupil Transportation	557,232.71	36,752.58	520,480.13	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	325.00	0.00	325.00	0.00	0.00
Support Serv - Technology	257,034.87	3,350.00	0.00	253,684.87	253,684.87
Support Serv - Pupil Accounting	1,593.06	0.00	1,593.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	525,271.27	0.00	525,271.27	0.00	0.00
Community Services	27,946.41	0.00	27,946.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	63,152.40	63,152.40	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	1,135,944.81	593,193.49	542,751.32	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 **	3,220,693.76	3,220,693.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,866,643.04	7,866,643.04	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
	29,294,122.89	11,930,795.37	14,933,009.02	2,430,318.50	652,590.23

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
78040 Laingsburg Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,600,249.53	170,979.05	8,429,270.48	0.00	0.00
Support Serv - Pupil	624,176.23	14,543.40	609,632.83	0.00	0.00
Support Serv - Instructional	291,966.17	10,837.54	281,128.63	0.00	0.00
Support Serv - Board of Ed	57,305.95	0.00	57,305.95	0.00	0.00
Support Serv - Executive Adm	513,940.32	0.00	513,940.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,051,089.37	0.00	1,051,089.37	0.00	0.00
Support Serv - Business	455,780.03	71,533.10	6,487.97	377,758.96	377,758.96
Operations and Maintenance	1,710,824.11	128,450.76	71,291.54	1,511,081.81	0.00
Pupil Transportation	645,559.03	12,412.64	633,146.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,122.27	0.00	7,122.27	0.00	0.00
Support Serv - Staff & Personnel	8,342.15	0.00	0.00	8,342.15	8,342.15
Support Serv - Technology	134,208.72	84,736.00	0.00	49,472.72	49,472.72
Support Serv - Pupil Accounting	47,378.80	0.00	47,378.80	0.00	0.00
Support Serv - Central - Other	417.00	0.00	417.00	0.00	0.00
Support Serv - Other	465,068.70	61,190.83	403,877.87	0.00	0.00
Community Services	81,409.55	0.00	81,409.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	69,093.25	69,093.25	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	875,515.70	265,084.06	610,431.64	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 **	2,797,636.05	2,797,636.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	303,477.45	303,477.45	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
	18,740,560.38	3,989,974.13	12,803,930.61	1,946,655.64	435,573.83

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
78060 Morrice Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,093,212.51	0.00	4,093,212.51	0.00	0.00
Support Serv - Pupil	129,139.44	0.00	129,139.44	0.00	0.00
Support Serv - Instructional	365,076.57	42,238.00	322,838.57	0.00	0.00
Support Serv - Board of Ed	55,723.99	0.00	55,723.99	0.00	0.00
Support Serv - Executive Adm	369,681.54	0.00	369,681.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	451,146.73	0.00	451,146.73	0.00	0.00
Support Serv - Business	138,203.22	26,202.30	0.00	112,000.92	112,000.92
Operations and Maintenance	908,075.48	130,628.34	101,920.18	675,526.96	0.00
Pupil Transportation	241,938.67	0.00	241,938.67	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,869.86	1,831.10	126,038.76	0.00	0.00
Community Services	508.83	0.00	508.83	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	44,700.00	0.00	44,700.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	527,235.03	101,211.09	426,023.94	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 **	1,160,092.87	1,160,092.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	928,816.55	928,816.55	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
	9,541,421.29	2,391,020.25	6,362,873.16	787,527.88	112,000.92

**Michigan Department of Education
Costs for the Development of 2025-2026 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	7,184,975.95	95,052.33	7,089,923.62	0.00	0.00
Support Serv - Pupil	496,722.04	0.00	496,722.04	0.00	0.00
Support Serv - Instructional	101,044.83	0.00	101,044.83	0.00	0.00
Support Serv - Board of Ed	28,889.59	0.00	28,889.59	0.00	0.00
Support Serv - Executive Adm	498,302.19	0.00	498,302.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	586,941.19	0.00	586,941.19	0.00	0.00
Support Serv - Business	224,507.26	0.00	0.00	224,507.26	224,507.26
Operations and Maintenance	1,023,790.40	157,970.03	13,437.00	852,383.37	0.00
Pupil Transportation	357,530.00	51,135.32	306,394.68	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	22,165.31	0.00	0.00	22,165.31	22,165.31
Support Serv - Technology	342,911.90	96,543.61	8,101.80	238,266.49	238,266.49
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	378,840.42	1,868.65	376,971.77	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	879,447.22	355,240.25	524,206.97	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 **	1,446,797.13	1,446,797.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	331,113.15	331,113.15	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
	13,903,978.58	2,535,720.47	10,030,935.68	1,337,322.43	484,939.06

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
78080 Perry Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,159,845.90	322,576.15	7,837,269.75	0.00	0.00
Support Serv - Pupil	352,469.70	0.00	352,469.70	0.00	0.00
Support Serv - Instructional	517,725.62	0.00	517,725.62	0.00	0.00
Support Serv - Board of Ed	65,791.65	0.00	65,791.65	0.00	0.00
Support Serv - Executive Adm	357,375.02	0.00	357,375.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	775,648.48	0.00	775,648.48	0.00	0.00
Support Serv - Business	232,273.78	54,612.83	7,643.90	170,017.05	170,017.05
Operations and Maintenance	1,627,771.20	266,333.92	33,520.65	1,327,916.63	0.00
Pupil Transportation	515,110.83	0.00	515,110.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,416.07	0.00	23,416.07	0.00	0.00
Support Serv - Staff & Personnel	83,362.23	0.00	13,297.00	70,065.23	70,065.23
Support Serv - Technology	416,604.38	0.00	48,692.59	367,911.79	367,911.79
Support Serv - Pupil Accounting	31,258.59	0.00	31,258.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	462,806.99	0.00	462,806.99	0.00	0.00
Community Services	350,372.09	0.00	350,372.09	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	1,124,923.44	475,712.98	649,210.46	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 **	2,683,481.60	2,683,481.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,008,878.04	4,008,878.04	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
	21,794,115.61	7,816,595.52	12,041,609.39	1,935,910.70	607,994.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
78100 Corunna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,093,290.59	27,070.43	14,066,220.16	0.00	0.00
Support Serv - Pupil	1,162,559.04	326.89	1,162,232.15	0.00	0.00
Support Serv - Instructional	947,685.35	4,473.95	943,211.40	0.00	0.00
Support Serv - Board of Ed	88,340.56	0.00	88,340.56	0.00	0.00
Support Serv - Executive Adm	582,884.61	0.00	582,884.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,810,958.94	468.21	1,810,490.73	0.00	0.00
Support Serv - Business	287,780.90	32,434.26	0.00	255,346.64	255,346.64
Operations and Maintenance	4,105,340.97	1,340,327.30	331,713.88	2,433,299.79	0.00
Pupil Transportation	805,751.67	0.00	805,751.67	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	5,035.16	0.00	2,825.16	2,210.00	2,210.00
Support Serv - Technology	377,211.35	14,339.04	66,341.84	296,530.47	296,530.47
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	575,943.12	8,408.58	567,534.54	0.00	0.00
Community Services	228,150.22	0.00	228,150.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,650.00	1,650.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,104,969.40	943,856.18	1,161,113.22	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 **	1,729,928.00	1,729,928.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	640,182.34	640,182.34	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
	29,547,662.22	4,743,465.18	21,816,810.14	2,987,386.90	554,087.11

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
78110 Owosso Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,320,143.13	33,867.15	25,286,275.98	0.00	0.00
Support Serv - Pupil	1,060,183.20	0.00	1,060,183.20	0.00	0.00
Support Serv - Instructional	961,264.86	0.00	961,264.86	0.00	0.00
Support Serv - Board of Ed	166,463.73	0.00	166,463.73	0.00	0.00
Support Serv - Executive Adm	439,275.74	1,890.00	437,385.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,947,688.44	2,943.08	2,944,745.36	0.00	0.00
Support Serv - Business	369,673.21	0.00	10,909.34	358,763.87	358,763.87
Operations and Maintenance	3,797,806.22	13,301.34	532,193.91	3,252,310.97	0.00
Pupil Transportation	1,358,743.79	293,661.00	1,065,082.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	248,706.41	0.00	248,706.41	0.00	0.00
Support Serv - Staff & Personnel	250,886.61	0.00	21,837.03	229,049.58	229,049.58
Support Serv - Technology	630,633.87	2,233.54	119,602.33	508,798.00	508,798.00
Support Serv - Pupil Accounting	97,783.02	0.00	97,783.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	580,150.43	1,792.00	578,358.43	0.00	0.00
Community Services	347,951.38	0.00	347,951.38	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	317,346.01	317,346.01	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	2,765,910.94	1,349,338.62	1,416,572.32	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 **	2,860,300.00	2,860,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,930,288.13	1,930,288.13	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
	46,460,799.12	6,816,560.87	35,295,315.83	4,348,922.42	1,096,611.45

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79000 Tuscola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	205,585.69	4,459.67	201,126.02	0.00	0.00
Support Serv - Pupil	1,880,371.79	1,678.52	1,878,693.27	0.00	0.00
Support Serv - Instructional	1,637,593.55	6,969.82	1,630,623.73	0.00	0.00
Support Serv - Board of Ed	17,838.34	0.00	17,838.34	0.00	0.00
Support Serv - Executive Adm	382,872.48	4,376.98	378,495.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,321.47	0.00	1,321.47	0.00	0.00
Support Serv - Business	57,518.12	40.79	4,756.25	52,721.08	52,721.08
Operations and Maintenance	151,487.82	551.04	48,047.66	102,889.12	0.00
Pupil Transportation	1,320.00	0.00	1,320.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,854.60	0.00	46,854.60	0.00	0.00
Support Serv - Staff & Personnel	31,803.00	0.00	5,335.03	26,467.97	26,467.97
Support Serv - Technology	310,834.67	0.00	0.00	310,834.67	310,834.67
Support Serv - Pupil Accounting	77,343.53	687.77	76,655.76	0.00	0.00
Support Serv - Central - Other	212,553.50	0.00	212,553.50	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	344,814.65	0.00	344,814.65	0.00	0.00
Payments to Government Agencies	2,680,959.85	2,680,959.85	0.00	0.00	0.00
Facilities Acquisition	2,950.00	0.00	2,950.00	0.00	0.00
Special Revenue Funds					
Instructional	8,350,932.27	211,867.75	8,139,064.52	0.00	0.00
Support Serv - Pupil	8,236,884.56	6,132.37	8,230,752.19	0.00	0.00
Support Serv - Instructional	3,633,446.49	66,377.58	3,567,068.91	0.00	0.00
Support Serv - Board of Ed	44,543.87	0.00	44,543.87	0.00	0.00
Support Serv - Executive Adm	81,145.36	0.00	81,145.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,378,768.56	39,032.06	1,339,736.50	0.00	0.00
Support Serv - Business	769,303.00	3,183.66	90,305.36	675,813.98	675,813.98
Operations and Maintenance	1,207,050.11	10,427.69	15,532.59	1,181,089.83	0.00
Pupil Transportation	1,808,124.41	286,215.00	1,521,909.41	0.00	0.00
Support Serv - Planning & Research	149,613.36	0.00	149,613.36	0.00	0.00
Support Serv - Communication	40.00	0.00	40.00	0.00	0.00
Support Serv - Staff & Personnel	238,605.11	0.00	71,076.03	167,529.08	167,529.08
Support Serv - Technology	795,726.68	0.00	19,945.34	775,781.34	775,781.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	37,329.38	0.00	37,329.38	0.00	0.00
Support Serv - Other	356,734.86	72,379.32	284,355.54	0.00	0.00
Community Services	407,358.94	16,998.59	390,360.35	0.00	0.00
Payments to Government Agencies	2,965,289.68	2,920,891.27	44,398.41	0.00	0.00
Facilities Acquisition	51,411.62	50,199.62	1,212.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	736,175.96	736,175.96	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
	39,292,507.28	7,119,605.31	28,879,774.90	3,293,127.07	2,009,148.12

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79010 Akron-Fairgrove Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,259,398.09	280.63	3,259,117.46	0.00	0.00
Support Serv - Pupil	439,121.94	0.00	439,121.94	0.00	0.00
Support Serv - Instructional	581,538.86	0.00	581,538.86	0.00	0.00
Support Serv - Board of Ed	67,854.68	0.00	67,854.68	0.00	0.00
Support Serv - Executive Adm	288,945.63	0.00	288,945.63	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	406,461.42	0.00	406,461.42	0.00	0.00
Support Serv - Business	164,778.59	39,930.80	4,730.50	120,117.29	120,117.29
Operations and Maintenance	565,445.89	24,008.50	110,870.45	430,566.94	0.00
Pupil Transportation	230,990.21	0.00	230,990.21	0.00	0.00
Support Serv - Planning & Research	8,563.37	0.00	8,563.37	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	62,775.73	0.00	195.00	62,580.73	62,580.73
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	154,679.01	11,090.49	143,588.52	0.00	0.00
Community Services	8,070.00	0.00	8,070.00	0.00	0.00
Payments to Government Agencies	91,793.83	91,793.83	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	468,986.73	223,431.85	245,554.88	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 **	862,987.76	862,987.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,835.48	62,835.48	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
	7,730,527.22	1,316,359.34	5,800,902.92	613,264.96	182,698.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79020 Caro Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,804,079.35	153.85	12,803,925.50	0.00	0.00
Support Serv - Pupil	1,130,786.11	0.00	1,130,786.11	0.00	0.00
Support Serv - Instructional	474,185.80	0.00	474,185.80	0.00	0.00
Support Serv - Board of Ed	177,001.70	0.00	177,001.70	0.00	0.00
Support Serv - Executive Adm	320,002.52	0.00	320,002.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,309,444.41	0.00	1,309,444.41	0.00	0.00
Support Serv - Business	277,886.77	8,469.01	186,104.99	83,312.77	83,312.77
Operations and Maintenance	2,641,223.54	726,779.80	99,268.46	1,815,175.28	0.00
Pupil Transportation	1,072,188.84	60,834.25	1,011,354.59	0.00	0.00
Support Serv - Planning & Research	500.00	0.00	500.00	0.00	0.00
Support Serv - Communication	45,922.60	0.00	45,922.60	0.00	0.00
Support Serv - Staff & Personnel	4,217.16	0.00	1,107.16	3,110.00	3,110.00
Support Serv - Technology	431,500.01	205,342.84	0.01	226,157.16	226,157.16
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	723,058.11	35,187.74	687,870.37	0.00	0.00
Community Services	20,705.14	0.00	20,705.14	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	15,725.21	0.00	15,725.21	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,591,869.26	701,923.47	889,945.79	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 **	1,552,703.82	1,552,703.82	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
	24,593,000.35	3,291,394.78	19,173,850.36	2,127,755.21	312,579.93

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79030 Cass City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,010,698.13	82,147.38	7,928,550.75	0.00	0.00
Support Serv - Pupil	948,418.03	0.00	948,418.03	0.00	0.00
Support Serv - Instructional	285,189.02	1,212.52	283,976.50	0.00	0.00
Support Serv - Board of Ed	28,831.14	0.00	28,831.14	0.00	0.00
Support Serv - Executive Adm	359,725.31	0.00	359,725.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	542,311.48	0.00	542,311.48	0.00	0.00
Support Serv - Business	151,417.02	11,773.72	0.00	139,643.30	139,643.30
Operations and Maintenance	1,190,763.25	49,422.64	200,864.41	940,476.20	0.00
Pupil Transportation	504,604.69	12,096.22	492,508.47	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	3,470.75	0.00	1,000.00	2,470.75	2,470.75
Support Serv - Technology	357,676.44	14,872.28	0.00	342,804.16	342,804.16
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	429,773.49	37,894.21	391,879.28	0.00	0.00
Community Services	297,579.31	0.00	297,579.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,343,235.18	1,343,235.18	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	1,060,823.52	446,428.19	614,395.33	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 **	930,832.50	930,832.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	768,490.98	768,490.98	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
	17,213,840.24	3,698,405.82	12,090,040.01	1,425,394.41	484,918.21

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79080 Kingston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,727,331.97	82,860.27	4,644,471.70	0.00	0.00
Support Serv - Pupil	428,246.68	0.00	428,246.68	0.00	0.00
Support Serv - Instructional	77,924.05	0.00	77,924.05	0.00	0.00
Support Serv - Board of Ed	62,784.86	9,566.32	53,218.54	0.00	0.00
Support Serv - Executive Adm	311,228.59	0.00	311,228.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	527,342.02	0.00	527,342.02	0.00	0.00
Support Serv - Business	158,433.82	719.00	0.00	157,714.82	157,714.82
Operations and Maintenance	1,112,060.31	28,522.23	7,744.43	1,075,793.65	0.00
Pupil Transportation	368,737.01	0.00	368,737.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,600.50	0.00	2,600.50	0.00	0.00
Support Serv - Staff & Personnel	1,074.00	0.00	0.00	1,074.00	1,074.00
Support Serv - Technology	169,269.52	9,256.46	30,884.61	129,128.45	129,128.45
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	220,475.92	0.00	220,475.92	0.00	0.00
Community Services	229,051.09	18,177.98	210,873.11	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	783,387.26	304,635.31	478,751.95	0.00	0.00
Community Services	30,078.37	0.00	30,078.37	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
Debt Service Funds					
All Costs **	530,012.50	530,012.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	48,579.39	48,579.39	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
	9,788,617.86	1,032,329.46	7,392,577.48	1,363,710.92	287,917.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79090 Mayville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,603,041.97	2,818.75	4,600,223.22	0.00	0.00
Support Serv - Pupil	273,945.87	0.00	273,945.87	0.00	0.00
Support Serv - Instructional	31,581.00	0.00	31,581.00	0.00	0.00
Support Serv - Board of Ed	48,019.44	0.00	48,019.44	0.00	0.00
Support Serv - Executive Adm	366,055.55	0.00	366,055.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	364,399.44	0.00	364,399.44	0.00	0.00
Support Serv - Business	230,131.83	49,512.36	0.00	180,619.47	180,619.47
Operations and Maintenance	833,459.35	0.00	5,031.00	828,428.35	0.00
Pupil Transportation	411,012.57	93,124.64	317,887.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	125,065.71	4,016.81	56,700.00	64,348.90	64,348.90
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	234,838.22	6,295.37	228,542.85	0.00	0.00
Community Services	497.80	0.00	497.80	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	730,570.77	397,783.51	332,787.26	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 **	840,450.00	840,450.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	339,897.83	339,897.83	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
	9,432,967.35	1,733,899.27	6,625,671.36	1,073,396.72	244,968.37

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79100 Millington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,107,164.97	90,928.14	8,016,236.83	0.00	0.00
Support Serv - Pupil	1,014,761.83	0.00	1,014,761.83	0.00	0.00
Support Serv - Instructional	349,612.61	0.00	349,612.61	0.00	0.00
Support Serv - Board of Ed	42,321.21	0.00	42,321.21	0.00	0.00
Support Serv - Executive Adm	304,878.68	0.00	304,878.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	817,996.55	0.00	817,996.55	0.00	0.00
Support Serv - Business	394,358.53	12,720.88	0.00	381,637.65	381,637.65
Operations and Maintenance	1,591,251.58	29,488.87	115,965.79	1,445,796.92	0.00
Pupil Transportation	984,899.62	153,617.00	831,282.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,589.07	0.00	58,589.07	0.00	0.00
Support Serv - Staff & Personnel	24,635.06	0.00	0.00	24,635.06	24,635.06
Support Serv - Technology	285,869.64	83,461.45	20,404.18	182,004.01	182,004.01
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	364,095.85	42,899.24	321,196.61	0.00	0.00
Community Services	16,780.50	0.00	16,780.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	463,381.39	463,381.39	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	1,324,595.34	677,357.10	647,238.24	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 **	626,325.00	626,325.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	197,143.00	197,143.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,968,660.43	2,377,322.07	12,557,264.72	2,034,073.64	588,276.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79110 Reese Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,161,381.23	50,290.92	6,111,090.31	0.00	0.00
Support Serv - Pupil	484,425.07	0.00	484,425.07	0.00	0.00
Support Serv - Instructional	192,825.83	0.00	192,825.83	0.00	0.00
Support Serv - Board of Ed	57,798.43	0.00	57,798.43	0.00	0.00
Support Serv - Executive Adm	311,360.44	0.00	311,360.44	0.00	0.00
Support Serv - Grant Writer	97.50	0.00	97.50	0.00	0.00
Support Serv - School Adm	764,238.57	0.00	764,238.57	0.00	0.00
Support Serv - Business	123,982.93	26,342.39	0.00	97,640.54	97,640.54
Operations and Maintenance	1,446,593.37	8,760.00	341,827.96	1,096,005.41	0.00
Pupil Transportation	505,814.30	141,630.00	364,184.30	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	53,025.38	0.00	920.01	52,105.37	52,105.37
Support Serv - Technology	188,360.25	0.00	5,306.41	183,053.84	183,053.84
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	268,252.23	0.00	268,252.23	0.00	0.00
Community Services	27,196.43	0.00	27,196.43	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	1,294,921.16	61,373.65	1,233,547.51	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 **	527,300.00	527,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	339,899.31	339,899.31	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
	12,747,472.43	1,155,596.27	10,163,071.00	1,428,805.16	332,799.75

Michigan Department of Education
Costs for the Development of 2025-2026 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	5,197,355.65	7,809.17	5,189,546.48	0.00	0.00
Support Serv - Pupil	548,573.67	0.00	548,573.67	0.00	0.00
Support Serv - Instructional	76,569.19	0.00	76,569.19	0.00	0.00
Support Serv - Board of Ed	46,146.74	0.00	46,146.74	0.00	0.00
Support Serv - Executive Adm	266,534.59	0.00	266,534.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	459,933.77	0.00	459,933.77	0.00	0.00
Support Serv - Business	314,516.08	39,154.50	0.00	275,361.58	275,361.58
Operations and Maintenance	1,058,936.46	55,219.89	15,425.00	988,291.57	0.00
Pupil Transportation	736,110.84	413,334.00	322,776.84	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	283,791.91	0.00	0.00	283,791.91	283,791.91
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	288,160.93	0.00	288,160.93	0.00	0.00
Community Services	4,307.47	0.00	4,307.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,483.37	7,483.37	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	971,425.52	425,851.81	545,573.71	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 **	1,617,082.50	1,617,082.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	730,133.48	730,133.48	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
	12,614,162.17	3,296,068.72	7,770,648.39	1,547,445.06	559,153.49

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
79150 Vassar Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,789,995.02	0.00	7,789,995.02	0.00	0.00
Support Serv - Pupil	902,488.45	0.00	902,488.45	0.00	0.00
Support Serv - Instructional	254,662.60	0.00	254,662.60	0.00	0.00
Support Serv - Board of Ed	107,898.75	0.00	107,898.75	0.00	0.00
Support Serv - Executive Adm	311,561.02	0.00	311,561.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,026,552.16	0.00	1,026,552.16	0.00	0.00
Support Serv - Business	287,637.68	10,784.32	0.00	276,853.36	276,853.36
Operations and Maintenance	1,232,041.92	1,500.00	84,235.66	1,146,306.26	0.00
Pupil Transportation	832,626.30	352,000.00	480,626.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	71,369.64	0.00	71,369.64	0.00	0.00
Support Serv - Staff & Personnel	88,390.52	0.00	13,766.30	74,624.22	74,624.22
Support Serv - Technology	218,227.06	0.00	9,474.40	208,752.66	208,752.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	18,020.00	0.00	18,020.00	0.00	0.00
Support Serv - Other	367,621.86	4,960.12	362,661.74	0.00	0.00
Community Services	12,819.60	137.80	12,681.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	445,445.15	445,445.15	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,145,246.39	421,839.96	723,406.43	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 **	822,684.22	822,684.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	253,079.47	253,079.47	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
	16,188,367.81	2,312,431.04	12,169,400.27	1,706,536.50	560,230.24

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80000 Van Buren ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,845,509.34	0.00	3,845,509.34	0.00	0.00
Support Serv - Pupil	3,285,586.00	0.00	3,285,586.00	0.00	0.00
Support Serv - Instructional	5,234,789.98	0.00	5,234,789.98	0.00	0.00
Support Serv - Board of Ed	110,269.95	0.00	110,269.95	0.00	0.00
Support Serv - Executive Adm	491,222.96	0.00	491,222.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	24,900.00	0.00	24,900.00	0.00	0.00
Support Serv - Business	1,546,228.74	5,553.29	525.62	1,540,149.83	1,540,149.83
Operations and Maintenance	1,037,753.63	15,872.32	97,478.66	924,402.65	0.00
Pupil Transportation	483,616.43	0.00	483,616.43	0.00	0.00
Support Serv - Planning & Research	86,905.92	0.00	86,905.92	0.00	0.00
Support Serv - Communication	32,523.15	0.00	32,523.15	0.00	0.00
Support Serv - Staff & Personnel	629,899.56	0.00	272,953.67	356,945.89	356,945.89
Support Serv - Technology	2,677,536.15	93,771.94	94,942.10	2,488,822.11	2,488,822.11
Support Serv - Pupil Accounting	61,881.97	0.00	61,881.97	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	401,200.39	12,762.41	388,437.98	0.00	0.00
Payments to Government Agencies	852,773.51	852,773.51	0.00	0.00	0.00
Facilities Acquisition	94,410.50	94,410.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	16,647,554.25	452,393.59	16,195,160.66	0.00	0.00
Support Serv - Pupil	16,355,125.10	5,505.00	16,349,620.10	0.00	0.00
Support Serv - Instructional	4,620,373.52	16,150.00	4,604,223.52	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	806,171.98	0.00	806,171.98	0.00	0.00
Support Serv - Business	36,718.78	13,870.76	0.00	22,848.02	22,848.02
Operations and Maintenance	2,154,226.70	233,197.07	0.00	1,921,029.63	0.00
Pupil Transportation	3,006,026.66	212,117.25	2,793,909.41	0.00	0.00
Support Serv - Planning & Research	367,773.14	0.00	367,773.14	0.00	0.00
Support Serv - Communication	449,758.53	0.00	449,758.53	0.00	0.00
Support Serv - Staff & Personnel	21,309.66	0.00	4,641.00	16,668.66	16,668.66
Support Serv - Technology	73,578.47	26,734.00	0.00	46,844.47	46,844.47
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	18,592.93	0.00	18,592.93	0.00	0.00
Community Services	36,261.93	0.00	36,261.93	0.00	0.00
Payments to Government Agencies	3,839,836.08	3,839,836.08	0.00	0.00	0.00
Facilities Acquisition	2,464,618.45	2,464,618.45	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,290,420.00	1,290,420.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	440,364.96	440,364.96	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
	73,537,219.32	10,070,351.13	56,149,156.93	7,317,711.26	4,472,278.98

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80010 South Haven Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,903,812.61	12,673.55	14,891,139.06	0.00	0.00
Support Serv - Pupil	926,361.76	0.00	926,361.76	0.00	0.00
Support Serv - Instructional	674,095.97	0.00	674,095.97	0.00	0.00
Support Serv - Board of Ed	95,603.27	0.00	95,603.27	0.00	0.00
Support Serv - Executive Adm	338,643.91	0.00	338,643.91	0.00	0.00
Support Serv - Grant Writer	166,461.82	0.00	166,461.82	0.00	0.00
Support Serv - School Adm	1,640,879.73	0.00	1,640,879.73	0.00	0.00
Support Serv - Business	917,462.47	82,863.39	0.00	834,599.08	834,599.08
Operations and Maintenance	2,933,452.18	51,736.85	31,835.69	2,849,879.64	0.00
Pupil Transportation	1,021,865.21	39,086.00	982,779.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	798.00	0.00	798.00	0.00	0.00
Support Serv - Staff & Personnel	31,213.26	0.00	6,748.00	24,465.26	24,465.26
Support Serv - Technology	695,523.23	36,511.38	164,142.94	494,868.91	494,868.91
Support Serv - Pupil Accounting	41,200.08	0.00	41,200.08	0.00	0.00
Support Serv - Central - Other	89,017.94	0.00	89,017.94	0.00	0.00
Support Serv - Other	680,256.99	8,539.85	671,717.14	0.00	0.00
Community Services	144,388.93	0.00	144,388.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,382.45	14,382.45	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	31,617.91	0.00	31,617.91	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	2,133,853.40	926,204.87	1,207,648.53	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 **	20,603,547.20	20,603,547.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,817,313.81	5,817,313.81	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
	53,901,752.13	27,592,859.35	22,105,079.89	4,203,812.89	1,353,933.25

Michigan Department of Education
Costs for the Development of 2025-2026 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	9,456,646.50	33,219.48	9,423,427.02	0.00	0.00
Support Serv - Pupil	584,113.83	1,741.50	582,372.33	0.00	0.00
Support Serv - Instructional	495,296.67	0.00	495,296.67	0.00	0.00
Support Serv - Board of Ed	42,414.96	0.00	42,414.96	0.00	0.00
Support Serv - Executive Adm	421,039.90	0.00	421,039.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,285,293.96	0.00	1,285,293.96	0.00	0.00
Support Serv - Business	412,629.05	16,632.08	0.00	395,996.97	395,996.97
Operations and Maintenance	2,000,985.91	92,228.95	133,210.30	1,775,546.66	0.00
Pupil Transportation	800,437.33	10,646.61	789,790.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,039.03	0.00	10,039.03	0.00	0.00
Support Serv - Staff & Personnel	5,969.35	0.00	2,969.35	3,000.00	3,000.00
Support Serv - Technology	383,616.74	51,500.21	236,574.94	95,541.59	95,541.59
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	476,491.83	0.00	476,491.83	0.00	0.00
Community Services	97,116.20	0.00	97,116.20	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	1,087.34	0.00	54.51	1,032.83	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,332,274.64	688,386.84	643,887.80	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 **	1,075,816.87	1,075,816.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	611,578.09	611,578.09	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
	19,492,848.20	2,581,750.63	14,639,979.52	2,271,118.05	494,538.56

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80040 Covert Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,552,004.43	0.00	3,552,004.43	0.00	0.00
Support Serv - Pupil	353,870.22	0.00	353,870.22	0.00	0.00
Support Serv - Instructional	81,933.77	0.00	81,933.77	0.00	0.00
Support Serv - Board of Ed	57,640.79	0.00	57,640.79	0.00	0.00
Support Serv - Executive Adm	408,740.40	0.00	408,740.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	324,035.39	0.00	324,035.39	0.00	0.00
Support Serv - Business	90,672.24	1,082.63	0.00	89,589.61	89,589.61
Operations and Maintenance	895,359.62	0.00	44,077.73	851,281.89	0.00
Pupil Transportation	181,872.29	0.00	181,872.29	0.00	0.00
Support Serv - Planning & Research	9,473.04	0.00	9,473.04	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	96,613.30	0.00	6,053.48	90,559.82	90,559.82
Support Serv - Technology	224,160.69	0.00	0.00	224,160.69	224,160.69
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	75,945.38	0.00	75,945.38	0.00	0.00
Community Services	28,280.24	0.00	28,280.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	113,010.00	113,010.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	467,126.47	231,398.48	235,727.99	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 **	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
	6,960,738.27	345,491.11	5,359,655.15	1,255,592.01	404,310.12

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80050 Decatur Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,361,187.44	0.00	5,361,187.44	0.00	0.00
Support Serv - Pupil	274,779.29	0.00	274,779.29	0.00	0.00
Support Serv - Instructional	263,374.73	0.00	263,374.73	0.00	0.00
Support Serv - Board of Ed	50,364.23	0.00	50,364.23	0.00	0.00
Support Serv - Executive Adm	341,670.79	0.00	341,670.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	621,439.41	0.00	621,439.41	0.00	0.00
Support Serv - Business	326,638.34	38,529.87	4,275.65	283,832.82	283,832.82
Operations and Maintenance	1,385,223.78	60,736.82	282,005.91	1,042,481.05	0.00
Pupil Transportation	469,357.14	0.00	469,357.14	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	264,102.75	0.00	3,137.50	260,965.25	260,965.25
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	373,856.92	0.00	373,856.92	0.00	0.00
Community Services	14,692.00	0.00	14,692.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,143,290.29	680,983.62	462,306.67	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 **	2,120,885.05	2,120,885.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	544,912.08	544,912.08	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
	13,555,774.24	3,446,047.44	8,522,447.68	1,587,279.12	544,798.07

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80090 Bloomingdale Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,540,006.11	13,263.69	8,526,742.42	0.00	0.00
Support Serv - Pupil	325,792.27	0.00	325,792.27	0.00	0.00
Support Serv - Instructional	10,119.68	0.00	10,119.68	0.00	0.00
Support Serv - Board of Ed	76,230.40	0.00	76,230.40	0.00	0.00
Support Serv - Executive Adm	236,975.88	0.00	236,975.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,021,664.54	0.00	1,021,664.54	0.00	0.00
Support Serv - Business	385,408.13	5,430.56	52,292.51	327,685.06	327,685.06
Operations and Maintenance	1,793,636.38	109,630.00	101,404.02	1,582,602.36	0.00
Pupil Transportation	1,076,540.31	217,995.00	858,545.31	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	11,068.45	0.00	7,987.45	3,081.00	3,081.00
Support Serv - Technology	285,937.44	109,455.28	14,068.27	162,413.89	162,413.89
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	425,624.53	38,217.00	387,407.53	0.00	0.00
Community Services	9,610.32	0.00	9,610.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	900.00	0.00	900.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	62,524.54	0.00	62,524.54	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	563.40	563.40	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,032,280.48	422,753.22	609,527.26	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 **	1,753,263.90	1,753,263.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	100,682.54	100,682.54	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
	17,148,829.30	2,771,254.59	12,301,792.40	2,075,782.31	493,179.95

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80110 Gobles Public School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,239,013.45	0.00	6,239,013.45	0.00	0.00
Support Serv - Pupil	255,077.79	0.00	255,077.79	0.00	0.00
Support Serv - Instructional	134,341.05	83,636.00	50,705.05	0.00	0.00
Support Serv - Board of Ed	47,526.25	0.00	47,526.25	0.00	0.00
Support Serv - Executive Adm	591,184.53	0.00	591,184.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	688,634.13	0.00	688,634.13	0.00	0.00
Support Serv - Business	128,283.30	0.00	0.00	128,283.30	128,283.30
Operations and Maintenance	1,178,494.42	0.00	96,296.50	1,082,197.92	0.00
Pupil Transportation	703,546.78	110,888.88	592,657.90	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	284,304.89	64,557.51	0.00	219,747.38	219,747.38
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	418,751.51	26,820.25	391,931.26	0.00	0.00
Community Services	309,620.82	0.00	309,620.82	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	877,546.84	310,642.16	566,904.68	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 **	1,992,546.56	1,992,546.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	579,333.88	579,333.88	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
	14,428,206.20	3,168,425.24	9,829,552.36	1,430,228.60	348,030.68

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80120 Hartford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,845,946.92	81,083.15	9,764,863.77	0.00	0.00
Support Serv - Pupil	843,811.23	0.00	843,811.23	0.00	0.00
Support Serv - Instructional	936,149.73	0.00	936,149.73	0.00	0.00
Support Serv - Board of Ed	128,463.58	0.00	128,463.58	0.00	0.00
Support Serv - Executive Adm	354,086.96	0.00	354,086.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	861,490.25	0.00	861,490.25	0.00	0.00
Support Serv - Business	489,729.46	0.00	0.00	489,729.46	489,729.46
Operations and Maintenance	1,805,254.45	151,592.00	299,627.47	1,354,034.98	0.00
Pupil Transportation	839,373.14	326,343.50	513,029.64	0.00	0.00
Support Serv - Planning & Research	13,575.62	0.00	13,575.62	0.00	0.00
Support Serv - Communication	85,245.66	0.00	85,245.66	0.00	0.00
Support Serv - Staff & Personnel	27,731.26	0.00	27,731.26	0.00	0.00
Support Serv - Technology	839,727.60	409,399.33	82,460.40	347,867.87	347,867.87
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	457,392.69	3,573.90	453,818.79	0.00	0.00
Community Services	35,264.79	0.00	35,264.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,951.49	32,951.49	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	1,578,216.22	707,073.65	871,142.57	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 **	1,099,539.78	1,099,539.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	330,489.21	330,489.21	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
	20,604,440.04	3,142,046.01	15,270,761.72	2,191,632.31	837,597.33

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80130 Lawrence Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,701,984.58	0.00	3,701,984.58	0.00	0.00
Support Serv - Pupil	221,405.86	0.00	221,405.86	0.00	0.00
Support Serv - Instructional	243,170.23	0.00	243,170.23	0.00	0.00
Support Serv - Board of Ed	32,608.62	0.00	32,608.62	0.00	0.00
Support Serv - Executive Adm	213,002.22	0.00	213,002.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	442,536.31	0.00	442,536.31	0.00	0.00
Support Serv - Business	300,425.44	38,143.37	0.00	262,282.07	262,282.07
Operations and Maintenance	823,054.28	209,154.67	59,767.94	554,131.67	0.00
Pupil Transportation	191,223.88	0.00	191,223.88	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	107.58	0.00	0.00	107.58	107.58
Support Serv - Technology	152,747.62	0.00	55,085.24	97,662.38	97,662.38
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	166,147.21	0.00	166,147.21	0.00	0.00
Community Services	708.12	0.00	708.12	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	531,002.26	271,499.78	259,502.48	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 **	979,145.00	979,145.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,482,219.00	1,482,219.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,481,488.21	2,980,161.82	5,587,142.69	914,183.70	360,052.03

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80140 Lawton Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,443,809.05	10,485.25	8,433,323.80	0.00	0.00
Support Serv - Pupil	475,698.38	0.00	475,698.38	0.00	0.00
Support Serv - Instructional	90,738.38	0.00	90,738.38	0.00	0.00
Support Serv - Board of Ed	68,792.88	0.00	68,792.88	0.00	0.00
Support Serv - Executive Adm	372,601.00	0.00	372,601.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	974,903.20	0.00	974,903.20	0.00	0.00
Support Serv - Business	279,156.19	0.00	0.00	279,156.19	279,156.19
Operations and Maintenance	1,718,192.89	406,086.59	0.00	1,312,106.30	0.00
Pupil Transportation	473,269.24	173,208.75	300,060.49	0.00	0.00
Support Serv - Planning & Research	81,918.81	0.00	81,918.81	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	374.44	0.00	194.50	179.94	179.94
Support Serv - Technology	451,738.68	270,604.81	0.00	181,133.87	181,133.87
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	299,905.60	0.00	299,905.60	0.00	0.00
Community Services	6,319.85	0.00	6,319.85	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,278,688.42	658,572.25	620,116.17	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 **	2,423,475.35	2,423,475.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	101,577.99	101,577.99	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
	17,541,160.35	4,044,010.99	11,724,573.06	1,772,576.30	460,470.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80150 Mattawan Consolidated School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,617,272.79	120,955.07	28,496,317.72	0.00	0.00
Support Serv - Pupil	1,516,601.96	9,778.11	1,506,823.85	0.00	0.00
Support Serv - Instructional	1,900,891.98	0.00	1,900,891.98	0.00	0.00
Support Serv - Board of Ed	78,695.22	0.00	78,695.22	0.00	0.00
Support Serv - Executive Adm	1,084,488.97	2,024.32	1,082,464.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,962,536.21	499.96	2,962,036.25	0.00	0.00
Support Serv - Business	1,065,974.03	176,072.10	0.00	889,901.93	889,901.93
Operations and Maintenance	4,361,797.95	57,829.47	217,519.36	4,086,449.12	0.00
Pupil Transportation	2,804,890.98	208,574.80	2,596,316.18	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	373,027.78	0.00	166,015.73	207,012.05	207,012.05
Support Serv - Technology	1,070,817.75	18,850.79	136,274.56	915,692.40	915,692.40
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	724,153.27	0.00	724,153.27	0.00	0.00
Community Services	945.17	0.00	945.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	302,388.44	248,468.36	53,920.08	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,736,266.67	944,673.22	1,791,593.45	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 **	7,735,652.25	7,735,652.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,398,363.36	1,398,363.36	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
	58,734,764.78	10,921,741.81	41,713,967.47	6,099,055.50	2,012,606.38

Michigan Department of Education
Costs for the Development of 2025-2026 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	18,696,314.56	145,434.88	18,550,879.68	0.00	0.00
Support Serv - Pupil	1,085,882.63	0.00	1,085,882.63	0.00	0.00
Support Serv - Instructional	755,700.95	0.00	755,700.95	0.00	0.00
Support Serv - Board of Ed	76,139.38	0.00	76,139.38	0.00	0.00
Support Serv - Executive Adm	433,967.80	0.00	433,967.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,073,950.96	0.00	2,073,950.96	0.00	0.00
Support Serv - Business	605,250.08	0.00	24,144.38	581,105.70	581,105.70
Operations and Maintenance	2,735,002.92	55,491.59	39,968.21	2,639,543.12	0.00
Pupil Transportation	1,165,202.54	20,000.00	1,145,202.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	132,882.68	0.00	132,882.68	0.00	0.00
Support Serv - Staff & Personnel	96,765.53	0.00	2,863.53	93,902.00	93,902.00
Support Serv - Technology	979,161.46	305,060.12	0.00	674,101.34	674,101.34
Support Serv - Pupil Accounting	2,784.72	0.00	2,784.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,081,073.53	56,289.37	1,024,784.16	0.00	0.00
Community Services	132,190.88	0.00	132,190.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	129,066.38	39,066.38	90,000.00	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	2,535,776.29	1,245,432.84	1,290,343.45	0.00	0.00
Community Services	595,545.37	20,818.30	574,727.07	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 **	19,045,907.26	19,045,907.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,356,491.09	10,356,491.09	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
	62,715,057.01	31,289,991.83	27,436,413.02	3,988,652.16	1,349,109.04

Michigan Department of Education
Costs for the Development of 2025-2026 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	190,478.72	0.00	190,478.72	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	60.00	0.00	60.00	0.00	0.00
Support Serv - Board of Ed	15,340.77	0.00	15,340.77	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	31,886.87	8,392.35	0.00	23,494.52	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	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
	237,766.36	8,392.35	205,879.49	23,494.52	0.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
80900 Michigan Online School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,558,909.91	7,841.55	6,551,068.36	0.00	0.00
Support Serv - Pupil	1,434,556.22	0.00	1,434,556.22	0.00	0.00
Support Serv - Instructional	748,428.87	17,214.47	731,214.40	0.00	0.00
Support Serv - Board of Ed	444,894.07	0.00	444,894.07	0.00	0.00
Support Serv - Executive Adm	1,961,732.48	0.00	1,961,732.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	839,751.10	0.00	839,751.10	0.00	0.00
Support Serv - Business	302,027.20	0.00	0.00	302,027.20	302,027.20
Operations and Maintenance	118,461.82	0.00	0.00	118,461.82	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	248,000.00	0.00	248,000.00	0.00	0.00
Support Serv - Staff & Personnel	24,771.49	0.00	0.00	24,771.49	24,771.49
Support Serv - Technology	96,600.00	0.00	0.00	96,600.00	96,600.00
Support Serv - Pupil Accounting	0.00	0.00	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	3,787.31	0.00	3,787.31	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	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
	12,781,920.47	25,056.02	12,215,003.94	541,860.51	423,398.69

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81000 Washtenaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	869,250.12	0.00	869,250.12	0.00	0.00
Support Serv - Pupil	1,833,878.17	3,731.22	1,830,146.95	0.00	0.00
Support Serv - Instructional	6,630,634.05	7,352.49	6,623,281.56	0.00	0.00
Support Serv - Board of Ed	118,599.26	0.00	118,599.26	0.00	0.00
Support Serv - Executive Adm	665,850.50	0.00	665,850.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	134,090.00	0.00	134,090.00	0.00	0.00
Support Serv - Business	422,225.15	2,345.89	193,023.43	226,855.83	226,855.83
Operations and Maintenance	565,187.56	10,441.85	204,464.35	350,281.36	0.00
Pupil Transportation	82,526.73	0.00	82,526.73	0.00	0.00
Support Serv - Planning & Research	645,470.82	0.00	645,470.82	0.00	0.00
Support Serv - Communication	200,949.03	0.00	200,949.03	0.00	0.00
Support Serv - Staff & Personnel	372,904.49	180.89	39,680.89	333,042.71	333,042.71
Support Serv - Technology	2,252,403.17	40,621.49	0.00	2,211,781.68	2,211,781.68
Support Serv - Pupil Accounting	200,909.69	49.99	200,859.70	0.00	0.00
Support Serv - Central - Other	18,404.64	0.00	18,404.64	0.00	0.00
Support Serv - Other	152,978.72	0.00	152,978.72	0.00	0.00
Community Services	3,229,943.45	1,398.99	3,228,544.46	0.00	0.00
Payments to Government Agencies	15,200,046.91	15,200,046.91	0.00	0.00	0.00
Facilities Acquisition	6,049.36	6,049.36	0.00	0.00	0.00
Special Revenue Funds					
Instructional	27,115,927.62	233,220.69	26,882,706.93	0.00	0.00
Support Serv - Pupil	21,598,215.91	57,637.85	21,540,578.06	0.00	0.00
Support Serv - Instructional	7,661,296.17	14,009.90	7,647,286.27	0.00	0.00
Support Serv - Board of Ed	117,872.10	0.00	117,872.10	0.00	0.00
Support Serv - Executive Adm	200,147.54	0.00	200,147.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,118,339.94	0.00	1,118,339.94	0.00	0.00
Support Serv - Business	1,492,716.63	110,914.77	0.00	1,381,801.86	1,381,801.86
Operations and Maintenance	4,866,715.08	2,025,816.93	18,136.88	2,822,761.27	0.00
Pupil Transportation	34,385.28	0.00	34,385.28	0.00	0.00
Support Serv - Planning & Research	788.09	0.00	788.09	0.00	0.00
Support Serv - Communication	281,983.92	0.00	281,983.92	0.00	0.00
Support Serv - Staff & Personnel	1,043,604.39	1,326.54	44,733.98	997,543.87	997,543.87
Support Serv - Technology	3,170,021.85	113,077.62	0.00	3,056,944.23	3,056,944.23
Support Serv - Pupil Accounting	83,001.07	153.43	82,847.64	0.00	0.00
Support Serv - Central - Other	134,965.40	0.00	134,965.40	0.00	0.00
Support Serv - Other	689,429.54	185,122.51	504,307.03	0.00	0.00
Community Services	273,396.68	0.00	273,396.68	0.00	0.00
Payments to Government Agencies	100,955,463.71	100,955,463.71	0.00	0.00	0.00
Facilities Acquisition	29,954.31	29,954.31	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,407,535.26	6,407,535.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	522,533.06	522,533.06	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	6,702,505.19	6,702,505.19	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	218,103,100.56	132,631,490.85	74,090,596.90	11,381,012.81	8,207,970.18

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81010 Ann Arbor Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	193,088,585.31	194,580.65	192,894,004.66	0.00	0.00
Support Serv - Pupil	39,813,809.92	2,217.09	39,811,592.83	0.00	0.00
Support Serv - Instructional	14,926,911.61	16,195.88	14,910,715.73	0.00	0.00
Support Serv - Board of Ed	1,789,696.86	16,636.61	1,773,060.25	0.00	0.00
Support Serv - Executive Adm	2,650,643.21	17,576.85	2,633,066.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	18,445,093.77	975.09	18,444,118.68	0.00	0.00
Support Serv - Business	3,191,221.51	639,859.23	0.00	2,551,362.28	2,551,362.28
Operations and Maintenance	23,639,147.72	393,333.82	272,667.36	22,973,146.54	0.00
Pupil Transportation	10,134,495.54	0.00	10,134,495.54	0.00	0.00
Support Serv - Planning & Research	919,807.77	0.00	919,807.77	0.00	0.00
Support Serv - Communication	464,356.82	0.00	464,356.82	0.00	0.00
Support Serv - Staff & Personnel	2,296,889.25	3,160.61	435,893.39	1,857,835.25	1,857,835.25
Support Serv - Technology	5,201,135.02	31,379.00	0.00	5,169,756.02	5,169,756.02
Support Serv - Pupil Accounting	78,775.10	0.00	78,775.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,526,176.80	20,336.55	4,505,840.25	0.00	0.00
Community Services	1,320,042.41	11,549.39	1,308,493.02	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	11,433.33	0.00	0.00	11,433.33	11,433.33
Operations and Maintenance	173,624.27	29,235.57	0.00	144,388.70	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	10,505,356.10	1,264,330.85	9,241,025.25	0.00	0.00
Community Services	5,396,913.40	13,941.50	5,382,971.90	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 **	48,530,814.48	48,530,814.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	66,070,386.39	66,070,386.39	0.00	0.00	0.00
Trust Funds					
All Costs *	117,414.14	0.00	117,414.14	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	453,292,730.73	117,256,509.56	303,328,299.05	32,707,922.12	9,590,386.88

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81020 Ypsilanti Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,324,989.51	521,218.97	41,803,770.54	0.00	0.00
Support Serv - Pupil	7,306,150.39	0.00	7,306,150.39	0.00	0.00
Support Serv - Instructional	5,957,810.79	0.00	5,957,810.79	0.00	0.00
Support Serv - Board of Ed	456,422.55	47,830.00	408,592.55	0.00	0.00
Support Serv - Executive Adm	565,716.52	0.00	565,716.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,576,227.96	0.00	3,576,227.96	0.00	0.00
Support Serv - Business	1,003,373.80	149,797.94	24,763.95	828,811.91	828,811.91
Operations and Maintenance	7,528,279.28	74,248.09	222,314.95	7,231,716.24	0.00
Pupil Transportation	5,940,988.15	323,646.00	5,617,342.15	0.00	0.00
Support Serv - Planning & Research	9,710.00	0.00	9,710.00	0.00	0.00
Support Serv - Communication	59,316.93	0.00	59,316.93	0.00	0.00
Support Serv - Staff & Personnel	2,549,137.56	0.00	2,080,829.03	468,308.53	468,308.53
Support Serv - Technology	1,679,079.39	79,302.72	493,724.75	1,106,051.92	1,106,051.92
Support Serv - Pupil Accounting	25,000.00	0.00	25,000.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	794,021.36	0.00	794,021.36	0.00	0.00
Community Services	611,687.38	0.00	611,687.38	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	3,813,367.11	196,090.47	3,617,276.64	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 **	28,686,432.96	28,686,432.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,780,476.64	3,780,476.64	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
	116,668,188.28	33,859,043.79	73,174,255.89	9,634,888.60	2,403,172.36

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81040 Chelsea School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,367,896.53	0.00	20,367,896.53	0.00	0.00
Support Serv - Pupil	4,074,419.79	0.00	4,074,419.79	0.00	0.00
Support Serv - Instructional	834,372.28	0.00	834,372.28	0.00	0.00
Support Serv - Board of Ed	118,144.40	0.00	118,144.40	0.00	0.00
Support Serv - Executive Adm	505,471.09	0.00	505,471.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,773,120.74	0.00	1,773,120.74	0.00	0.00
Support Serv - Business	588,003.44	51,445.25	0.00	536,558.19	536,558.19
Operations and Maintenance	3,258,917.90	36,251.45	0.00	3,222,666.45	0.00
Pupil Transportation	1,304,808.86	38,075.00	1,266,733.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	376,392.99	0.00	8,518.14	367,874.85	367,874.85
Support Serv - Technology	1,167,328.90	250,872.21	94,095.60	822,361.09	822,361.09
Support Serv - Pupil Accounting	3,743.38	0.00	3,743.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	967,054.86	0.00	967,054.86	0.00	0.00
Community Services	84,055.99	0.00	84,055.99	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	109,046.35	0.00	109,046.35	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,530.00	0.00	5,530.00	0.00	0.00
Support Serv - Business	8,184.00	0.00	8,184.00	0.00	0.00
Operations and Maintenance	4,828.61	0.00	4,828.61	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	1,372.00	0.00	1,372.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,895,433.38	720,765.95	1,174,667.43	0.00	0.00
Community Services	1,367,108.71	0.00	1,367,108.71	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
Debt Service Funds					
All Costs **	8,507,310.23	8,507,310.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,047,937.84	9,047,937.84	0.00	0.00	0.00
Trust Funds					
All Costs *	50,490.00	50,490.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,420,972.27	18,703,147.93	32,768,363.76	4,949,460.58	1,726,794.13

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81050 Dexter Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,753,217.76	0.00	31,753,217.76	0.00	0.00
Support Serv - Pupil	6,199,186.81	1,916.64	6,197,270.17	0.00	0.00
Support Serv - Instructional	2,974,614.71	0.00	2,974,614.71	0.00	0.00
Support Serv - Board of Ed	105,113.79	0.00	105,113.79	0.00	0.00
Support Serv - Executive Adm	673,663.06	0.00	673,663.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,875,488.49	0.00	2,875,488.49	0.00	0.00
Support Serv - Business	870,661.80	1,765.09	0.00	868,896.71	868,896.71
Operations and Maintenance	5,255,670.95	421,405.36	91,199.88	4,743,065.71	0.00
Pupil Transportation	1,780,922.24	0.00	1,780,922.24	0.00	0.00
Support Serv - Planning & Research	4,000.00	0.00	4,000.00	0.00	0.00
Support Serv - Communication	56,071.10	0.00	56,071.10	0.00	0.00
Support Serv - Staff & Personnel	350,171.24	0.00	0.00	350,171.24	350,171.24
Support Serv - Technology	146,859.58	0.00	146,859.58	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	301,577.08	0.00	301,577.08	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	140,450.55	0.00	140,450.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,233.00	0.00	10,233.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,048.00	0.00	2,048.00	0.00	0.00
Support Serv - Business	2,259.37	0.00	2,259.37	0.00	0.00
Operations and Maintenance	63,822.31	0.00	1,586.81	62,235.50	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	4,973,573.12	1,138,226.00	3,835,347.12	0.00	0.00
Community Services	2,558,119.59	7,432.86	2,550,686.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,531,927.50	5,500,000.00	31,927.50	0.00	0.00
Debt Service Funds					
All Costs **	15,441,728.57	15,441,728.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,876,835.93	7,876,835.93	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
	89,957,816.55	30,398,910.45	53,534,536.94	6,024,369.16	1,219,067.95

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81070 Lincoln Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,959,409.97	27,024.16	34,932,385.81	0.00	0.00
Support Serv - Pupil	6,493,664.89	0.00	6,493,664.89	0.00	0.00
Support Serv - Instructional	2,296,920.84	19,722.73	2,277,198.11	0.00	0.00
Support Serv - Board of Ed	318,930.92	5,494.54	313,436.38	0.00	0.00
Support Serv - Executive Adm	469,415.53	0.00	469,415.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,520,287.62	0.00	2,520,287.62	0.00	0.00
Support Serv - Business	908,565.61	1,581.03	0.00	906,984.58	906,984.58
Operations and Maintenance	5,901,953.11	17,496.90	31,968.13	5,852,488.08	0.00
Pupil Transportation	3,895,865.43	398,455.00	3,497,410.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	283,221.51	0.00	283,221.51	0.00	0.00
Support Serv - Staff & Personnel	602,160.78	0.00	38,928.26	563,232.52	563,232.52
Support Serv - Technology	1,483,742.68	645,521.86	0.00	838,220.82	838,220.82
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	1,156,465.89	0.00	1,156,465.89	0.00	0.00
Community Services	121,674.62	0.00	121,674.62	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	122,324.41	0.00	122,324.41	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	428,581.36	24,466.34	0.00	404,115.02	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	2,776,858.99	647,036.61	2,129,822.38	0.00	0.00
Community Services	468,141.08	12,436.66	455,704.42	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
Debt Service Funds					
All Costs **	12,013,141.00	12,013,141.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	812,735.68	812,735.68	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
	78,034,061.92	14,625,112.51	54,843,908.39	8,565,041.02	2,308,437.92

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81080 Manchester Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,790,819.55	31,101.66	6,759,717.89	0.00	0.00
Support Serv - Pupil	894,779.60	0.00	894,779.60	0.00	0.00
Support Serv - Instructional	153,784.62	0.00	153,784.62	0.00	0.00
Support Serv - Board of Ed	94,955.63	0.00	94,955.63	0.00	0.00
Support Serv - Executive Adm	212,331.67	0.00	212,331.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	642,759.82	0.00	642,759.82	0.00	0.00
Support Serv - Business	250,893.66	41,531.61	0.00	209,362.05	209,362.05
Operations and Maintenance	1,581,333.45	127,700.26	81,013.50	1,372,619.69	0.00
Pupil Transportation	486,906.46	0.00	486,906.46	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	135,161.27	0.00	1,252.99	133,908.28	133,908.28
Support Serv - Technology	260,871.64	0.00	51,640.39	209,231.25	209,231.25
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	352,391.96	0.00	352,391.96	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	92,809.96	1,717.43	91,092.53	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	56,958.52	0.00	56,958.52	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,191.12	0.00	0.00	5,191.12	5,191.12
Operations and Maintenance	5,223.78	0.00	0.00	5,223.78	0.00
Pupil Transportation	261.00	0.00	261.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,197.85	0.00	3,197.85	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	919,740.27	338,930.06	580,810.21	0.00	0.00
Community Services	718,041.24	21,417.26	696,623.98	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 **	5,700,421.92	5,700,421.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	876,233.42	876,233.42	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
	20,235,068.41	7,139,053.62	11,160,478.62	1,935,536.17	557,692.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81100 Milan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,850,837.89	10,833.58	15,840,004.31	0.00	0.00
Support Serv - Pupil	3,814,259.74	0.00	3,814,259.74	0.00	0.00
Support Serv - Instructional	1,169,545.52	1,194.48	1,168,351.04	0.00	0.00
Support Serv - Board of Ed	116,336.05	0.00	116,336.05	0.00	0.00
Support Serv - Executive Adm	498,058.75	0.00	498,058.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,611,360.49	0.00	1,611,360.49	0.00	0.00
Support Serv - Business	465,960.90	72,342.86	0.00	393,618.04	393,618.04
Operations and Maintenance	4,776,592.09	0.00	417,821.36	4,358,770.73	0.00
Pupil Transportation	1,501,926.02	230,318.00	1,271,608.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,119.60	0.00	2,119.60	0.00	0.00
Support Serv - Staff & Personnel	26,330.31	0.00	13,093.70	13,236.61	13,236.61
Support Serv - Technology	976,124.86	300,288.06	9,823.53	666,013.27	666,013.27
Support Serv - Pupil Accounting	603.98	0.00	603.98	0.00	0.00
Support Serv - Central - Other	16,212.86	0.00	16,212.86	0.00	0.00
Support Serv - Other	801,049.31	5,066.00	795,983.31	0.00	0.00
Community Services	1,144,050.13	0.00	1,144,050.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	39,163.00	39,163.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,548,593.77	401,790.55	1,146,803.22	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 **	7,041,655.59	7,041,655.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,400,780.86	8,102,652.12	27,866,490.09	5,431,638.65	1,072,867.92

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81120 Saline Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,769,441.19	0.00	42,769,441.19	0.00	0.00
Support Serv - Pupil	8,841,283.22	0.00	8,841,283.22	0.00	0.00
Support Serv - Instructional	3,232,068.69	0.00	3,232,068.69	0.00	0.00
Support Serv - Board of Ed	219,516.95	0.00	219,516.95	0.00	0.00
Support Serv - Executive Adm	497,030.91	0.00	497,030.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,057,062.59	5,403.50	4,051,659.09	0.00	0.00
Support Serv - Business	995,295.67	0.00	0.00	995,295.67	995,295.67
Operations and Maintenance	6,714,163.14	210,616.62	151,503.18	6,352,043.34	0.00
Pupil Transportation	2,236,029.39	0.00	2,236,029.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	195,845.62	0.00	195,845.62	0.00	0.00
Support Serv - Staff & Personnel	866,407.86	0.00	0.00	866,407.86	866,407.86
Support Serv - Technology	880,429.85	5,544.61	0.00	874,885.24	874,885.24
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	1,458,086.56	49,796.33	1,408,290.23	0.00	0.00
Community Services	61,311.69	0.00	61,311.69	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	1,750,198.29	263,000.00	1,487,198.29	0.00	0.00
Support Serv - Pupil	191,360.78	0.00	191,360.78	0.00	0.00
Support Serv - Instructional	314,525.42	0.00	314,525.42	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	18,182.00	0.00	0.00	18,182.00	18,182.00
Operations and Maintenance	103,908.62	679.96	8,240.27	94,988.39	0.00
Pupil Transportation	1,580.00	0.00	1,580.00	0.00	0.00
Support Serv - Planning & Research	88,198.25	0.00	88,198.25	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	494.00	0.00	494.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,177,044.92	1,122,215.81	4,054,829.11	0.00	0.00
Community Services	3,820,033.92	5,093.67	3,814,940.25	0.00	0.00
Payments to Government Agencies	1,387,403.00	1,387,403.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,930,371.78	17,930,371.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,402,645.33	23,402,645.33	0.00	0.00	0.00
Trust Funds					
All Costs *	24,500.70	0.00	24,500.70	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
	127,254,420.34	44,402,770.61	73,649,847.23	9,201,802.50	2,754,770.77

Michigan Department of Education
Costs for the Development of 2025-2026 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	7,388,987.85	25,760.10	7,363,227.75	0.00	0.00
Support Serv - Pupil	1,920,479.06	0.00	1,920,479.06	0.00	0.00
Support Serv - Instructional	753,665.01	0.00	753,665.01	0.00	0.00
Support Serv - Board of Ed	90,187.54	0.00	90,187.54	0.00	0.00
Support Serv - Executive Adm	331,399.07	0.00	331,399.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	538,230.21	0.00	538,230.21	0.00	0.00
Support Serv - Business	458,804.55	82,297.60	0.00	376,506.95	376,506.95
Operations and Maintenance	1,211,064.36	49,706.88	53,910.10	1,107,447.38	0.00
Pupil Transportation	764,922.94	144,901.00	620,021.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	143,025.74	0.00	143,025.74	0.00	0.00
Support Serv - Staff & Personnel	115,413.56	0.00	0.00	115,413.56	115,413.56
Support Serv - Technology	140,189.19	0.00	0.00	140,189.19	140,189.19
Support Serv - Pupil Accounting	57,454.80	0.00	57,454.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	405,824.15	30,876.10	374,948.05	0.00	0.00
Community Services	114,304.96	0.00	114,304.96	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	2,985.23	589.12	0.00	2,396.11	2,396.11
Operations and Maintenance	343,820.74	160,720.39	0.00	183,100.35	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,857.00	0.00	1,857.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	930,386.99	300,835.78	629,551.21	0.00	0.00
Community Services	1,429,183.63	14,125.17	1,415,058.46	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
Debt Service Funds					
All Costs **	4,963,387.74	4,963,387.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	669,276.66	669,276.66	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
	22,774,850.98	6,442,476.54	14,407,320.90	1,925,053.54	634,505.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81900 Global Tech Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,389,178.16	0.00	1,389,178.16	0.00	0.00
Support Serv - Pupil	121,444.91	0.00	121,444.91	0.00	0.00
Support Serv - Instructional	224,845.95	0.00	224,845.95	0.00	0.00
Support Serv - Board of Ed	58,715.64	0.00	58,715.64	0.00	0.00
Support Serv - Executive Adm	199,988.04	0.00	199,988.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	100,574.41	0.00	100,574.41	0.00	0.00
Support Serv - Business	288,182.33	15,584.59	0.00	272,597.74	272,597.74
Operations and Maintenance	577,917.55	1,444.72	38,495.50	537,977.33	0.00
Pupil Transportation	8,599.49	0.00	8,599.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,505.33	0.00	2,505.33	0.00	0.00
Support Serv - Staff & Personnel	29,302.41	0.00	22,740.39	6,562.02	6,562.02
Support Serv - Technology	15,691.05	0.00	0.00	15,691.05	15,691.05
Support Serv - Pupil Accounting	13,290.68	0.00	13,290.68	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,000.00	0.00	10,000.00	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	256,511.97	130,947.12	125,564.85	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 **	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
	3,296,747.92	147,976.43	2,315,943.35	832,828.14	294,850.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81901 Honey Creek Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,382,080.55	2,962.45	2,379,118.10	0.00	0.00
Support Serv - Pupil	154,098.23	0.00	154,098.23	0.00	0.00
Support Serv - Instructional	117,360.60	0.00	117,360.60	0.00	0.00
Support Serv - Board of Ed	33,824.15	0.00	33,824.15	0.00	0.00
Support Serv - Executive Adm	291,154.44	1,575.19	289,579.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	285,327.87	0.00	285,327.87	0.00	0.00
Support Serv - Business	126,244.73	0.00	0.00	126,244.73	126,244.73
Operations and Maintenance	204,382.00	0.00	16,754.41	187,627.59	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,633.63	0.00	11,635.05	3,998.58	3,998.58
Support Serv - Technology	9,363.01	0.00	0.00	9,363.01	9,363.01
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	328,445.99	8,820.23	319,625.76	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	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
	3,947,915.20	13,357.87	3,607,323.42	327,233.91	139,606.32

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81902 Central Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,652,154.34	0.00	3,652,154.34	0.00	0.00
Support Serv - Pupil	124,815.93	0.00	124,815.93	0.00	0.00
Support Serv - Instructional	504,401.03	0.00	504,401.03	0.00	0.00
Support Serv - Board of Ed	78,689.63	0.00	78,689.63	0.00	0.00
Support Serv - Executive Adm	544,007.47	0.00	544,007.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	137,781.61	0.00	137,781.61	0.00	0.00
Support Serv - Business	761,646.17	25,472.23	6,500.00	729,673.94	729,673.94
Operations and Maintenance	1,520,091.42	13,148.93	54,704.90	1,452,237.59	0.00
Pupil Transportation	350,060.45	0.00	350,060.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,263.29	0.00	6,263.29	0.00	0.00
Support Serv - Staff & Personnel	62,841.86	0.00	46,437.18	16,404.68	16,404.68
Support Serv - Technology	55,056.51	0.00	6,581.59	48,474.92	48,474.92
Support Serv - Pupil Accounting	33,326.79	0.00	33,326.79	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	38,049.78	0.00	38,049.78	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	585,173.41	272,356.43	312,816.98	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
	8,454,359.69	310,977.59	5,896,590.97	2,246,791.13	794,553.54

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81903 Washtenaw Technical Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,692,464.38	94,361.55	5,598,102.83	0.00	0.00
Support Serv - Pupil	850,726.88	0.00	850,726.88	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	27,644.17	0.00	27,644.17	0.00	0.00
Support Serv - Executive Adm	659,597.67	0.00	659,597.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	523,713.61	0.00	523,713.61	0.00	0.00
Support Serv - Business	495,100.75	0.00	0.00	495,100.75	495,100.75
Operations and Maintenance	188,381.25	0.00	70,000.80	118,380.45	0.00
Pupil Transportation	28,817.36	0.00	28,817.36	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	144,076.86	0.00	17,522.85	126,554.01	126,554.01
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,203.58	0.00	17,203.58	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
	8,627,726.51	94,361.55	7,793,329.75	740,035.21	621,654.76

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81905 South Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,060,512.00	0.00	4,060,512.00	0.00	0.00
Support Serv - Pupil	234,997.00	0.00	234,997.00	0.00	0.00
Support Serv - Instructional	909,023.00	0.00	909,023.00	0.00	0.00
Support Serv - Board of Ed	129,717.00	0.00	129,717.00	0.00	0.00
Support Serv - Executive Adm	324,274.00	0.00	324,274.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	730,726.00	0.00	730,726.00	0.00	0.00
Support Serv - Business	224,275.00	0.00	0.00	224,275.00	224,275.00
Operations and Maintenance	1,667,435.00	0.00	-142.00	1,667,577.00	0.00
Pupil Transportation	16,216.00	0.00	16,216.00	0.00	0.00
Support Serv - Planning & Research	16,901.00	0.00	16,901.00	0.00	0.00
Support Serv - Communication	68,846.00	0.00	68,846.00	0.00	0.00
Support Serv - Staff & Personnel	445,167.00	0.00	0.00	445,167.00	445,167.00
Support Serv - Technology	83,044.00	0.00	0.00	83,044.00	83,044.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	68,962.00	0.00	68,962.00	0.00	0.00
Support Serv - Other	15,539.00	0.00	15,539.00	0.00	0.00
Community Services	3,924.00	0.00	3,924.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,999,558.00	0.00	6,579,495.00	2,420,063.00	752,486.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81906 Fortis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,513,959.00	0.00	4,513,959.00	0.00	0.00
Support Serv - Pupil	533,769.00	0.00	533,769.00	0.00	0.00
Support Serv - Instructional	915,641.00	0.00	915,641.00	0.00	0.00
Support Serv - Board of Ed	82,634.00	0.00	82,634.00	0.00	0.00
Support Serv - Executive Adm	242,198.00	0.00	242,198.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	661,544.00	0.00	661,544.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,461,496.00	0.00	4,439.00	1,457,057.00	0.00
Pupil Transportation	104,102.00	0.00	104,102.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	45,097.00	0.00	45,097.00	0.00	0.00
Support Serv - Staff & Personnel	145,734.00	0.00	0.00	145,734.00	145,734.00
Support Serv - Technology	25,833.00	0.00	0.00	25,833.00	25,833.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	39,442.00	0.00	39,442.00	0.00	0.00
Community Services	56,587.00	0.00	56,587.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,939,699.00	0.00	7,224,385.00	1,715,314.00	258,257.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81908 Multicultural Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,321,391.45	0.00	1,321,391.45	0.00	0.00
Support Serv - Pupil	67,123.30	0.00	67,123.30	0.00	0.00
Support Serv - Instructional	117,641.09	0.00	117,641.09	0.00	0.00
Support Serv - Board of Ed	64,048.19	0.00	64,048.19	0.00	0.00
Support Serv - Executive Adm	453,027.67	0.00	453,027.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,880.97	0.00	120,880.97	0.00	0.00
Support Serv - Business	19,265.15	18,519.22	0.00	745.93	745.93
Operations and Maintenance	326,889.03	24,675.16	5,699.75	296,514.12	0.00
Pupil Transportation	437,387.60	85,735.13	351,652.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,312.49	0.00	1,312.49	0.00	0.00
Support Serv - Staff & Personnel	1,050.00	0.00	0.00	1,050.00	1,050.00
Support Serv - Technology	134,720.19	0.00	16,017.50	118,702.69	118,702.69
Support Serv - Pupil Accounting	3,083.23	0.00	3,083.23	0.00	0.00
Support Serv - Central - Other	5,250.00	0.00	5,250.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	746.78	0.00	746.78	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	303,160.13	122,854.47	180,305.66	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
	3,376,977.27	251,783.98	2,708,180.55	417,012.74	120,498.62

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 81909 Arbor Preparatory High School
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,105,695.00	0.00	2,105,695.00	0.00	0.00
Support Serv - Pupil	353,099.00	0.00	353,099.00	0.00	0.00
Support Serv - Instructional	574,371.00	0.00	574,371.00	0.00	0.00
Support Serv - Board of Ed	50,821.00	0.00	50,821.00	0.00	0.00
Support Serv - Executive Adm	113,546.00	0.00	113,546.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	600,536.00	0.00	600,536.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,531,975.00	0.00	9,940.00	1,522,035.00	0.00
Pupil Transportation	24,921.00	0.00	24,921.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	27,324.00	0.00	27,324.00	0.00	0.00
Support Serv - Staff & Personnel	135,063.00	0.00	0.00	135,063.00	135,063.00
Support Serv - Technology	36,107.00	0.00	0.00	36,107.00	36,107.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	89,267.00	0.00	89,267.00	0.00	0.00
Community Services	127.00	0.00	127.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	5,754,515.00	0.00	3,974,620.00	1,779,895.00	257,860.00

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 81910 East Arbor Charter Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,962,008.00	0.00	2,962,008.00	0.00	0.00
Support Serv - Pupil	412,510.00	0.00	412,510.00	0.00	0.00
Support Serv - Instructional	656,940.00	0.00	656,940.00	0.00	0.00
Support Serv - Board of Ed	70,415.00	0.00	70,415.00	0.00	0.00
Support Serv - Executive Adm	158,081.00	0.00	158,081.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	663,483.00	0.00	663,483.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,292,714.00	0.00	0.00	1,292,714.00	0.00
Pupil Transportation	25,079.00	0.00	25,079.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	27,791.00	0.00	27,791.00	0.00	0.00
Support Serv - Staff & Personnel	108,386.00	0.00	0.00	108,386.00	108,386.00
Support Serv - Technology	19,906.00	0.00	0.00	19,906.00	19,906.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,496.00	0.00	19,496.00	0.00	0.00
Support Serv - Other	28,273.00	0.00	28,273.00	0.00	0.00
Community Services	2,156.00	0.00	2,156.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	6,539,406.00	0.00	5,031,710.00	1,507,696.00	214,982.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81913 Livingston Classical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,565,338.31	0.00	1,565,338.31	0.00	0.00
Support Serv - Pupil	136,948.47	0.00	136,948.47	0.00	0.00
Support Serv - Instructional	16,266.65	0.00	16,266.65	0.00	0.00
Support Serv - Board of Ed	15,460.00	0.00	15,460.00	0.00	0.00
Support Serv - Executive Adm	373,152.41	0.00	373,152.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	363,955.95	23,626.91	340,329.04	0.00	0.00
Support Serv - Business	1,615.38	639.57	0.00	975.81	975.81
Operations and Maintenance	74,993.72	0.00	3,713.00	71,280.72	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	14,602.59	0.00	14,602.59	0.00	0.00
Support Serv - Staff & Personnel	7,991.33	0.00	0.00	7,991.33	7,991.33
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	13,200.00	0.00	13,200.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,583,524.81	24,266.48	2,479,010.47	80,247.86	8,967.14

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81915 Pittsfield Acres Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	566,802.86	0.00	566,802.86	0.00	0.00
Support Serv - Pupil	5,479.34	0.00	5,479.34	0.00	0.00
Support Serv - Instructional	34,082.30	0.00	34,082.30	0.00	0.00
Support Serv - Board of Ed	32,468.22	0.00	32,468.22	0.00	0.00
Support Serv - Executive Adm	38,170.99	0.00	38,170.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	85,835.73	0.00	85,835.73	0.00	0.00
Support Serv - Business	94,744.12	0.00	0.00	94,744.12	94,744.12
Operations and Maintenance	409,175.86	83,674.22	160.00	325,341.64	0.00
Pupil Transportation	173,993.45	130,468.00	43,525.45	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	12,430.32	0.00	0.00	12,430.32	12,430.32
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	34,815.46	18,575.64	16,239.82	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
	1,487,998.65	232,717.86	822,764.71	432,516.08	107,174.44

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
81916 GEE Compass Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	307,014.62	0.00	307,014.62	0.00	0.00
Support Serv - Pupil	72,356.81	0.00	72,356.81	0.00	0.00
Support Serv - Instructional	34,878.54	0.00	34,878.54	0.00	0.00
Support Serv - Board of Ed	13,181.17	0.00	13,181.17	0.00	0.00
Support Serv - Executive Adm	68,052.82	0.00	68,052.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	84,613.20	0.00	84,613.20	0.00	0.00
Support Serv - Business	382,033.00	0.00	0.00	382,033.00	382,033.00
Operations and Maintenance	186,456.05	0.00	0.00	186,456.05	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	244,800.00	0.00	0.00	244,800.00	244,800.00
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	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
	1,393,486.21	0.00	580,197.16	813,289.05	626,833.00

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82000 Wayne RESA
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,014,900.32	0.00	1,014,900.32	0.00	0.00
Support Serv - Pupil	2,539,830.85	0.00	2,539,830.85	0.00	0.00
Support Serv - Instructional	20,913,931.83	0.00	20,913,931.83	0.00	0.00
Support Serv - Board of Ed	248,421.04	0.00	248,421.04	0.00	0.00
Support Serv - Executive Adm	1,109,563.05	0.00	1,109,563.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,056,299.44	1,039.53	365,618.46	689,641.45	689,641.45
Operations and Maintenance	3,023,565.49	157,811.04	14,464.01	2,851,290.44	0.00
Pupil Transportation	242,807.95	0.00	242,807.95	0.00	0.00
Support Serv - Planning & Research	1,133,254.58	0.00	1,133,254.58	0.00	0.00
Support Serv - Communication	1,128,693.02	0.00	1,128,693.02	0.00	0.00
Support Serv - Staff & Personnel	995,750.26	0.00	215,643.63	780,106.63	780,106.63
Support Serv - Technology	1,035,564.38	375,364.01	122,762.57	537,437.80	537,437.80
Support Serv - Pupil Accounting	268,763.48	0.00	268,763.48	0.00	0.00
Support Serv - Central - Other	239,010.22	0.00	239,010.22	0.00	0.00
Support Serv - Other	2,269.93	0.00	2,269.93	0.00	0.00
Community Services	409,572.74	0.00	409,572.74	0.00	0.00
Payments to Government Agencies	153,931,105.74	153,931,105.74	0.00	0.00	0.00
Facilities Acquisition	2,034,980.41	2,034,980.41	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,646.07	0.00	3,646.07	0.00	0.00
Support Serv - Pupil	5,785,097.57	492,155.99	5,292,941.58	0.00	0.00
Support Serv - Instructional	3,819,565.78	0.00	3,819,565.78	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	164,269.84	0.00	164,269.84	0.00	0.00
Support Serv - Grant Writer	166,318.18	0.00	166,318.18	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,057,094.85	0.00	114,830.19	942,264.66	942,264.66
Operations and Maintenance	2,597,300.18	0.00	2,881.24	2,594,418.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	1,637,013.50	0.00	1,637,013.50	0.00	0.00
Support Serv - Communication	168,979.24	3,737.33	165,241.91	0.00	0.00
Support Serv - Staff & Personnel	203.17	0.00	203.17	0.00	0.00
Support Serv - Technology	13,380,677.88	673,169.18	43,238.76	12,664,269.94	12,664,269.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	600,960.20	22,545.86	578,414.34	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	103,774.53	0.00	103,774.53	0.00	0.00
Payments to Government Agencies	420,443,881.52	420,350,235.80	93,645.72	0.00	0.00
Facilities Acquisition	12,552,524.93	12,552,524.93	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,415,958.71	1,415,958.71	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
	655,225,550.88	592,010,628.53	42,155,492.49	21,059,429.86	15,613,720.48

Michigan Department of Education
Costs for the Development of 2025-2026 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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	178,645,241.00	178,645,241.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	178,645,241.00	178,645,241.00	0.00	0.00	0.00

**Michigan Department of Education
Costs for the Development of 2025-2026 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	506,964,040.08	2,367,054.43	504,596,985.65	0.00	0.00
Support Serv - Pupil	109,189,524.27	2,277.58	109,187,246.69	0.00	0.00
Support Serv - Instructional	61,335,936.75	261,342.55	61,074,594.20	0.00	0.00
Support Serv - Board of Ed	1,908,426.87	912,007.96	996,418.91	0.00	0.00
Support Serv - Executive Adm	14,254,078.01	3,859.22	14,250,218.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	53,161,343.41	5,803.67	53,155,539.74	0.00	0.00
Support Serv - Business	17,770,055.97	8,672.91	350,500.00	17,410,883.06	17,410,883.06
Operations and Maintenance	132,056,662.71	621,875.90	11,967,920.44	119,466,866.37	0.00
Pupil Transportation	41,803,819.40	978,546.77	40,825,272.63	0.00	0.00
Support Serv - Planning & Research	4,720,235.88	33,975.70	4,686,260.18	0.00	0.00
Support Serv - Communication	2,067,354.08	238,670.15	1,828,683.93	0.00	0.00
Support Serv - Staff & Personnel	9,095,983.48	2,540.95	273,649.44	8,819,793.09	8,819,793.09
Support Serv - Technology	26,704,559.25	0.00	569,708.25	26,134,851.00	26,134,851.00
Support Serv - Pupil Accounting	80,803.85	0.00	80,803.85	0.00	0.00
Support Serv - Central - Other	3,564,007.56	1,875.00	3,562,132.56	0.00	0.00
Support Serv - Other	3,401,639.51	2,496.72	3,399,142.79	0.00	0.00
Community Services	8,437,511.44	102,828.48	8,334,682.96	0.00	0.00
Payments to Government Agencies	18,111,250.00	18,111,250.00	0.00	0.00	0.00
Facilities Acquisition	20,268,281.48	17,682,827.02	2,585,454.46	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,099,974.20	0.00	0.00	3,099,974.20	3,099,974.20
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	561.38	0.00	561.38	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	46,641,352.03	20,491,299.80	26,150,052.23	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	39,958,533.43	39,958,533.43	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
	1,124,595,935.04	101,787,738.24	847,875,829.08	174,932,367.72	55,465,501.35

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82020 Allen Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,182,237.94	189,908.43	31,992,329.51	0.00	0.00
Support Serv - Pupil	4,282,413.40	0.00	4,282,413.40	0.00	0.00
Support Serv - Instructional	2,297,256.48	125.99	2,297,130.49	0.00	0.00
Support Serv - Board of Ed	130,024.47	0.00	130,024.47	0.00	0.00
Support Serv - Executive Adm	498,988.27	0.00	498,988.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,717,370.40	0.00	2,717,370.40	0.00	0.00
Support Serv - Business	692,414.46	1,634.00	5,551.50	685,228.96	685,228.96
Operations and Maintenance	5,341,221.67	0.00	78,109.05	5,263,112.62	0.00
Pupil Transportation	1,367,116.58	0.00	1,367,116.58	0.00	0.00
Support Serv - Planning & Research	1,300.00	0.00	1,300.00	0.00	0.00
Support Serv - Communication	31,752.88	0.00	31,752.88	0.00	0.00
Support Serv - Staff & Personnel	201,077.27	0.00	0.00	201,077.27	201,077.27
Support Serv - Technology	858,770.01	66,205.94	24,000.00	768,564.07	768,564.07
Support Serv - Pupil Accounting	83,462.92	0.00	83,462.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	688,599.60	0.00	688,599.60	0.00	0.00
Community Services	656,204.34	27,312.95	628,891.39	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	2,746,714.29	1,190,205.32	1,556,508.97	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 **	8,186,314.87	8,186,314.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,621,945.39	12,621,945.39	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
	75,585,185.24	22,283,652.89	46,383,549.43	6,917,982.92	1,654,870.30

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82030 Dearborn City School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	202,638,073.48	310,250.88	202,327,822.60	0.00	0.00
Support Serv - Pupil	24,868,058.98	0.00	24,868,058.98	0.00	0.00
Support Serv - Instructional	22,929,734.54	85,612.66	22,844,121.88	0.00	0.00
Support Serv - Board of Ed	314,783.22	0.00	314,783.22	0.00	0.00
Support Serv - Executive Adm	869,230.52	0.00	869,230.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	19,942,831.84	0.00	19,942,831.84	0.00	0.00
Support Serv - Business	2,925,141.94	261,770.85	0.00	2,663,371.09	2,663,371.09
Operations and Maintenance	33,130,993.35	265,950.61	2,047,085.77	30,817,956.97	0.00
Pupil Transportation	14,932,599.89	572,156.00	14,360,443.89	0.00	0.00
Support Serv - Planning & Research	674,419.04	0.00	674,419.04	0.00	0.00
Support Serv - Communication	791,854.50	0.00	791,854.50	0.00	0.00
Support Serv - Staff & Personnel	2,271,277.15	2,690.45	194,668.71	2,073,917.99	2,073,917.99
Support Serv - Technology	3,882,541.57	2,016,921.53	443,989.86	1,421,630.18	1,421,630.18
Support Serv - Pupil Accounting	938,167.58	0.00	938,167.58	0.00	0.00
Support Serv - Central - Other	80,995.79	0.00	80,995.79	0.00	0.00
Support Serv - Other	3,103,262.99	75,219.95	3,028,043.04	0.00	0.00
Community Services	3,106,038.44	0.00	3,106,038.44	0.00	0.00
Payments to Government Agencies	16,500.00	16,500.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	18,076,024.02	83,897.03	17,992,126.99	0.00	0.00
Support Serv - Pupil	4,919,666.12	0.00	4,919,666.12	0.00	0.00
Support Serv - Instructional	2,846,802.04	0.00	2,846,802.04	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	2,568.40	0.00	2,568.40	0.00	0.00
Support Serv - Business	24,225.80	0.00	0.00	24,225.80	24,225.80
Operations and Maintenance	228,817.05	0.00	69,940.80	158,876.25	0.00
Pupil Transportation	26,909.00	0.00	26,909.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,149.20	0.00	41,149.20	0.00	0.00
Support Serv - Staff & Personnel	8,536.73	0.00	3,781.39	4,755.34	4,755.34
Support Serv - Technology	35,737.53	0.00	0.00	35,737.53	35,737.53
Support Serv - Pupil Accounting	125,893.64	0.00	125,893.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,894,453.44	6,695,346.57	9,199,106.87	0.00	0.00
Community Services	921,334.15	0.00	921,334.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	133,075.19	133,075.19	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,759,617.67	8,759,617.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	47,669,136.67	47,669,136.67	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
	437,130,451.47	66,948,146.06	332,981,834.26	37,200,471.15	6,223,637.93

**Michigan Department of Education
Costs for the Development of 2025-2026 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	24,537,235.59	0.00	24,537,235.59	0.00	0.00
Support Serv - Pupil	1,945,278.34	0.00	1,945,278.34	0.00	0.00
Support Serv - Instructional	892,876.54	0.00	892,876.54	0.00	0.00
Support Serv - Board of Ed	239,565.10	0.00	239,565.10	0.00	0.00
Support Serv - Executive Adm	1,501,553.35	0.00	1,501,553.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,284,390.04	0.00	2,284,390.04	0.00	0.00
Support Serv - Business	582,955.03	0.00	0.00	582,955.03	582,955.03
Operations and Maintenance	3,832,300.00	294,905.16	542,523.32	2,994,871.52	0.00
Pupil Transportation	665,608.39	0.00	665,608.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	320.00	0.00	320.00	0.00	0.00
Support Serv - Staff & Personnel	16,573.05	0.00	10,626.05	5,947.00	5,947.00
Support Serv - Technology	716,169.70	55,495.70	0.00	660,674.00	660,674.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	93,075.00	0.00	93,075.00	0.00	0.00
Support Serv - Other	613,468.78	0.00	613,468.78	0.00	0.00
Community Services	436,364.03	0.00	436,364.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,665,387.61	1,655,568.72	9,818.89	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	1,630,548.31	600,941.82	1,029,606.49	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 **	701,450.00	701,450.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,881,303.29	2,881,303.29	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
	45,236,422.15	6,189,664.69	34,802,309.91	4,244,447.55	1,249,576.03

Michigan Department of Education
Costs for the Development of 2025-2026 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	26,278,146.51	76,930.00	26,201,216.51	0.00	0.00
Support Serv - Pupil	2,830,986.89	0.00	2,830,986.89	0.00	0.00
Support Serv - Instructional	2,558,311.52	0.00	2,558,311.52	0.00	0.00
Support Serv - Board of Ed	103,598.77	0.00	103,598.77	0.00	0.00
Support Serv - Executive Adm	685,490.06	1,551.01	683,939.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,472,596.71	0.00	2,472,596.71	0.00	0.00
Support Serv - Business	1,400,034.77	920,051.66	1,161.09	478,822.02	478,822.02
Operations and Maintenance	5,366,051.94	0.00	382,076.98	4,983,974.96	0.00
Pupil Transportation	2,663,766.12	0.00	2,663,766.12	0.00	0.00
Support Serv - Planning & Research	2,965.00	0.00	2,965.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	141,545.62	0.00	8,088.42	133,457.20	133,457.20
Support Serv - Technology	980,594.41	0.00	282,601.35	697,993.06	697,993.06
Support Serv - Pupil Accounting	78,907.45	0.00	78,907.45	0.00	0.00
Support Serv - Central - Other	78,292.05	0.00	78,292.05	0.00	0.00
Support Serv - Other	503,606.55	0.00	503,606.55	0.00	0.00
Community Services	74,226.40	0.00	74,226.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	207,283.87	205,730.40	1,553.47	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	160,159.88	0.00	160,159.88	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,635,844.55	1,406,358.75	1,229,485.80	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	6,434,860.49	6,434,860.49	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
	55,657,269.56	9,045,482.31	40,317,540.01	6,294,247.24	1,310,272.28

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82050 Garden City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,191,321.25	100,669.45	28,090,651.80	0.00	0.00
Support Serv - Pupil	5,430,075.70	0.00	5,430,075.70	0.00	0.00
Support Serv - Instructional	2,341,014.54	617.72	2,340,396.82	0.00	0.00
Support Serv - Board of Ed	118,037.68	0.00	118,037.68	0.00	0.00
Support Serv - Executive Adm	571,953.03	0.00	571,953.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,244,622.93	0.00	3,244,622.93	0.00	0.00
Support Serv - Business	971,511.83	0.00	5,236.81	966,275.02	966,275.02
Operations and Maintenance	4,096,699.45	126,679.83	0.00	3,970,019.62	0.00
Pupil Transportation	1,368,200.62	0.00	1,368,200.62	0.00	0.00
Support Serv - Planning & Research	12,924.00	0.00	12,924.00	0.00	0.00
Support Serv - Communication	15,642.58	0.00	15,642.58	0.00	0.00
Support Serv - Staff & Personnel	637,658.38	0.00	17,265.38	620,393.00	620,393.00
Support Serv - Technology	1,320,282.31	91,393.25	65,500.00	1,163,389.06	1,163,389.06
Support Serv - Pupil Accounting	210,874.70	0.00	210,874.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	532,354.24	0.00	532,354.24	0.00	0.00
Community Services	29,344.16	0.00	29,344.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,986,518.40	1,986,518.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,276,285.10	60,418.42	11,215,866.68	0.00	0.00
Support Serv - Pupil	2,432,244.45	0.00	2,432,244.45	0.00	0.00
Support Serv - Instructional	1,155,263.82	0.00	1,155,263.82	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	636,306.35	0.00	0.00	636,306.35	0.00
Pupil Transportation	1,500.00	0.00	1,500.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,565,527.74	1,194,507.03	1,371,020.71	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 **	4,445,950.00	4,445,950.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,958,562.88	12,958,562.88	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
	86,550,676.14	20,965,316.98	58,228,976.11	7,356,383.05	2,750,057.08

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82055 Grosse Pointe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	62,288,088.16	27,988.14	62,260,100.02	0.00	0.00
Support Serv - Pupil	8,175,850.63	0.00	8,175,850.63	0.00	0.00
Support Serv - Instructional	3,829,905.28	0.00	3,829,905.28	0.00	0.00
Support Serv - Board of Ed	598,186.11	0.00	598,186.11	0.00	0.00
Support Serv - Executive Adm	1,068,753.20	0.00	1,068,753.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,260,197.47	0.00	7,260,197.47	0.00	0.00
Support Serv - Business	1,978,157.52	235,037.39	0.00	1,743,120.13	1,743,120.13
Operations and Maintenance	12,175,578.32	11,436.12	38,703.00	12,125,439.20	0.00
Pupil Transportation	2,089,973.11	0.00	2,089,973.11	0.00	0.00
Support Serv - Planning & Research	90,497.70	0.00	90,497.70	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,054,879.88	0.00	8,745.47	1,046,134.41	1,046,134.41
Support Serv - Technology	2,500,794.81	281,636.27	290,399.01	1,928,759.53	1,928,759.53
Support Serv - Pupil Accounting	110,903.97	0.00	110,903.97	0.00	0.00
Support Serv - Central - Other	95,953.14	0.00	95,953.14	0.00	0.00
Support Serv - Other	2,568,514.72	0.00	2,568,514.72	0.00	0.00
Community Services	642,512.46	0.00	642,512.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	393,804.32	393,804.32	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,596,214.44	0.00	7,596,214.44	0.00	0.00
Support Serv - Pupil	3,326,109.20	0.00	3,326,109.20	0.00	0.00
Support Serv - Instructional	668,640.60	0.00	668,640.60	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	66,830.47	0.00	0.00	66,830.47	0.00
Pupil Transportation	5,165.43	0.00	5,165.43	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,762,251.09	1,192,767.82	3,569,483.27	0.00	0.00
Community Services	2,675,690.97	3,852.11	2,671,838.86	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 **	10,407,682.91	10,407,682.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,855,183.75	10,855,183.75	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
	147,286,319.66	23,409,388.83	106,966,647.09	16,910,283.74	4,718,014.07

Michigan Department of Education
Costs for the Development of 2025-2026 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	30,451,179.50	21,432.41	30,429,747.09	0.00	0.00
Support Serv - Pupil	4,300,729.73	0.00	4,300,729.73	0.00	0.00
Support Serv - Instructional	3,128,960.04	254.27	3,128,705.77	0.00	0.00
Support Serv - Board of Ed	712,643.58	0.00	712,643.58	0.00	0.00
Support Serv - Executive Adm	761,830.97	0.00	761,830.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,766,169.90	861.98	3,765,307.92	0.00	0.00
Support Serv - Business	1,009,924.96	362,363.18	3,767.74	643,794.04	643,794.04
Operations and Maintenance	4,995,388.85	0.00	748,035.82	4,247,353.03	0.00
Pupil Transportation	3,073,003.07	0.00	3,073,003.07	0.00	0.00
Support Serv - Planning & Research	1,200.00	0.00	1,200.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	625,887.62	0.00	29,564.67	596,322.95	596,322.95
Support Serv - Technology	1,721,277.86	577.93	209,640.16	1,511,059.77	1,511,059.77
Support Serv - Pupil Accounting	53,863.93	0.00	53,863.93	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	566,312.34	1,119.99	565,192.35	0.00	0.00
Community Services	464,080.34	0.00	464,080.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,968,714.26	13,572,338.36	1,396,375.90	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	395.14	0.00	395.14	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	42,311.85	0.00	0.00	42,311.85	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	13,424.40	0.00	13,424.40	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,512,220.32	2,085,235.20	1,426,985.12	0.00	0.00
Community Services	871,796.67	14,957.86	856,838.81	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 **	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
	75,041,315.33	16,059,141.18	51,941,332.51	7,040,841.64	2,751,176.76

Michigan Department of Education
Costs for the Development of 2025-2026 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	44,676,249.02	310,819.98	44,365,429.04	0.00	0.00
Support Serv - Pupil	9,738,786.10	0.00	9,738,786.10	0.00	0.00
Support Serv - Instructional	3,843,486.05	82,108.00	3,761,378.05	0.00	0.00
Support Serv - Board of Ed	242,832.43	0.00	242,832.43	0.00	0.00
Support Serv - Executive Adm	517,346.65	0.00	517,346.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,381,734.28	2,459.95	4,379,274.33	0.00	0.00
Support Serv - Business	1,076,995.52	0.00	12,049.14	1,064,946.38	1,064,946.38
Operations and Maintenance	8,229,640.82	464,066.01	989,055.68	6,776,519.13	0.00
Pupil Transportation	2,225,789.57	0.00	2,225,789.57	0.00	0.00
Support Serv - Planning & Research	5,450.00	0.00	5,450.00	0.00	0.00
Support Serv - Communication	136,438.00	0.00	136,438.00	0.00	0.00
Support Serv - Staff & Personnel	608,869.16	3,984.12	71,749.66	533,135.38	533,135.38
Support Serv - Technology	865,289.24	32,154.22	1,680.96	831,454.06	831,454.06
Support Serv - Pupil Accounting	138,969.79	0.00	138,969.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	996,328.82	14,783.77	981,545.05	0.00	0.00
Community Services	151,039.46	0.00	151,039.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,914,984.74	2,914,984.74	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,338,245.11	116,551.49	15,221,693.62	0.00	0.00
Support Serv - Pupil	8,271,353.97	10,169.86	8,261,184.11	0.00	0.00
Support Serv - Instructional	1,905,290.63	4,766.40	1,900,524.23	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	25,882.16	0.00	25,882.16	0.00	0.00
Pupil Transportation	16,366.19	0.00	16,366.19	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	26,044.17	0.00	7,452.23	18,591.94	18,591.94
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,884,563.04	2,542,319.35	2,342,243.69	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 **	5,156,143.67	5,156,143.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,811,215.16	7,811,215.16	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
	124,185,333.75	19,466,526.72	95,494,160.14	9,224,646.89	2,448,127.76

**Michigan Department of Education
Costs for the Development of 2025-2026 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	121,930,259.41	1,631,197.81	120,299,061.60	0.00	0.00
Support Serv - Pupil	14,111,308.52	0.00	14,111,308.52	0.00	0.00
Support Serv - Instructional	11,271,021.98	109,083.28	11,161,938.70	0.00	0.00
Support Serv - Board of Ed	277,316.91	0.00	277,316.91	0.00	0.00
Support Serv - Executive Adm	627,219.92	0.00	627,219.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,073,387.99	0.00	12,073,387.99	0.00	0.00
Support Serv - Business	2,329,715.08	3,348.22	0.00	2,326,366.86	2,326,366.86
Operations and Maintenance	22,155,715.85	809,054.02	566,904.68	20,779,757.15	0.00
Pupil Transportation	9,373,883.11	496,130.00	8,877,753.11	0.00	0.00
Support Serv - Planning & Research	227,469.22	0.00	227,469.22	0.00	0.00
Support Serv - Communication	524,197.83	0.00	524,197.83	0.00	0.00
Support Serv - Staff & Personnel	1,644,667.26	0.00	17,400.62	1,627,266.64	1,627,266.64
Support Serv - Technology	3,284,878.50	300,493.66	55,724.30	2,928,660.54	2,928,660.54
Support Serv - Pupil Accounting	171,847.43	0.00	171,847.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,837,628.29	217,801.59	2,619,826.70	0.00	0.00
Community Services	3,586,342.00	606,259.58	2,980,082.42	0.00	0.00
Payments to Government Agencies	38,400.00	38,400.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,461,950.15	118,461.30	10,343,488.85	0.00	0.00
Support Serv - Pupil	4,941,710.29	0.00	4,941,710.29	0.00	0.00
Support Serv - Instructional	2,219,797.74	0.00	2,219,797.74	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	328,757.19	0.00	328,757.19	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	545.87	0.00	0.00	545.87	0.00
Pupil Transportation	4,639.88	0.00	4,639.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,940.00	0.00	2,940.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,524,400.12	2,861,350.19	5,663,049.93	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 **	22,674,956.09	22,674,956.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,133,254.17	61,133,254.17	0.00	0.00	0.00
Trust Funds					
All Costs *	12,100.00	0.00	12,100.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	22,902,746.35	22,902,746.35	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	339,673,057.15	113,902,536.26	198,107,923.83	27,662,597.06	6,882,294.04

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82100 Plymouth-Canton Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	136,598,332.90	310,314.28	136,288,018.62	0.00	0.00
Support Serv - Pupil	21,536,222.81	10,327.91	21,525,894.90	0.00	0.00
Support Serv - Instructional	18,761,377.90	33,603.77	18,727,774.13	0.00	0.00
Support Serv - Board of Ed	789,851.33	3,685.58	786,165.75	0.00	0.00
Support Serv - Executive Adm	647,761.11	0.00	647,761.11	0.00	0.00
Support Serv - Grant Writer	76,529.34	0.00	76,529.34	0.00	0.00
Support Serv - School Adm	13,799,131.12	0.00	13,799,131.12	0.00	0.00
Support Serv - Business	2,059,917.52	109,589.04	70,231.12	1,880,097.36	1,880,097.36
Operations and Maintenance	21,896,728.64	1,716,770.19	312,275.23	19,867,683.22	0.00
Pupil Transportation	11,461,961.73	0.00	11,461,961.73	0.00	0.00
Support Serv - Planning & Research	120,517.00	0.00	120,517.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,811,926.44	0.00	19,132.47	1,792,793.97	1,792,793.97
Support Serv - Technology	2,637,788.24	16,785.75	15,904.73	2,605,097.76	2,605,097.76
Support Serv - Pupil Accounting	591,947.92	0.00	591,947.92	0.00	0.00
Support Serv - Central - Other	156,934.75	13,782.38	143,152.37	0.00	0.00
Support Serv - Other	2,978,482.91	529,071.55	2,449,411.36	0.00	0.00
Community Services	1,287,036.58	0.00	1,287,036.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	327,694.15	327,694.15	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,643,701.24	0.00	5,643,701.24	0.00	0.00
Support Serv - Pupil	2,947,695.77	0.00	2,947,695.77	0.00	0.00
Support Serv - Instructional	415,292.18	0.00	415,292.18	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,487.68	0.00	1,487.68	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	1,009.30	0.00	0.00	1,009.30	1,009.30
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,892,640.84	3,918,286.04	7,974,354.80	0.00	0.00
Community Services	4,157,640.38	5,925.70	4,151,714.68	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 **	31,657,537.69	31,657,537.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,442,687.42	38,442,687.42	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	24,075,301.92	24,075,301.92	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	356,775,136.81	101,171,363.37	229,457,091.83	26,146,681.61	6,278,998.39

Michigan Department of Education
Costs for the Development of 2025-2026 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	23,285,578.18	63,725.17	23,221,853.01	0.00	0.00
Support Serv - Pupil	3,405,105.40	0.00	3,405,105.40	0.00	0.00
Support Serv - Instructional	1,968,021.91	419,886.20	1,548,135.71	0.00	0.00
Support Serv - Board of Ed	88,881.57	0.00	88,881.57	0.00	0.00
Support Serv - Executive Adm	644,397.74	0.00	644,397.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,480,748.67	0.00	2,480,748.67	0.00	0.00
Support Serv - Business	926,972.36	0.00	69,612.59	857,359.77	857,359.77
Operations and Maintenance	5,782,272.56	0.00	478,354.63	5,303,917.93	0.00
Pupil Transportation	2,146,307.88	0.00	2,146,307.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,677.94	0.00	27,677.94	0.00	0.00
Support Serv - Staff & Personnel	534,101.84	0.00	0.00	534,101.84	534,101.84
Support Serv - Technology	927,293.98	59,276.41	57,927.61	810,089.96	810,089.96
Support Serv - Pupil Accounting	92,610.05	0.00	92,610.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	504,849.76	0.00	504,849.76	0.00	0.00
Community Services	48,438.01	0.00	48,438.01	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	6,316,524.60	439,905.82	5,876,618.78	0.00	0.00
Support Serv - Pupil	3,247,072.31	0.00	3,247,072.31	0.00	0.00
Support Serv - Instructional	793,502.48	0.00	793,502.48	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	96,918.69	0.00	0.00	96,918.69	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	1,721,109.19	947,973.28	773,135.91	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 **	4,151,531.26	4,151,531.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	32,556,746.70	32,556,746.70	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
	91,746,663.08	38,639,044.84	45,505,230.05	7,602,388.19	2,201,551.57

Michigan Department of Education
Costs for the Development of 2025-2026 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	25,309,523.11	24,925.92	25,284,597.19	0.00	0.00
Support Serv - Pupil	3,398,600.79	0.00	3,398,600.79	0.00	0.00
Support Serv - Instructional	3,318,375.98	13,724.90	3,304,651.08	0.00	0.00
Support Serv - Board of Ed	226,044.99	3,359.86	222,685.13	0.00	0.00
Support Serv - Executive Adm	943,303.09	11,130.26	932,172.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,948,715.61	0.00	1,948,715.61	0.00	0.00
Support Serv - Business	800,252.57	42.00	0.00	800,210.57	800,210.57
Operations and Maintenance	4,899,046.88	375,497.81	101,485.02	4,422,064.05	0.00
Pupil Transportation	4,956,179.81	226,564.00	4,729,615.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	292,654.15	0.00	292,654.15	0.00	0.00
Support Serv - Staff & Personnel	794,287.46	22,648.00	385,915.64	385,723.82	385,723.82
Support Serv - Technology	582,559.33	0.00	0.00	582,559.33	582,559.33
Support Serv - Pupil Accounting	143,593.87	0.00	143,593.87	0.00	0.00
Support Serv - Central - Other	34,464.38	0.00	34,464.38	0.00	0.00
Support Serv - Other	611,757.28	5,501.38	606,255.90	0.00	0.00
Community Services	71,263.99	0.00	71,263.99	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	2,248,425.04	278,385.28	1,970,039.76	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 **	3,332,167.70	3,332,167.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,478,673.40	1,478,673.40	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
	55,389,889.43	5,772,620.51	43,426,711.15	6,190,557.77	1,768,493.72

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82130 Romulus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,086,761.56	334,795.20	21,751,966.36	0.00	0.00
Support Serv - Pupil	3,186,369.93	0.00	3,186,369.93	0.00	0.00
Support Serv - Instructional	2,621,439.49	0.00	2,621,439.49	0.00	0.00
Support Serv - Board of Ed	514,373.98	0.00	514,373.98	0.00	0.00
Support Serv - Executive Adm	570,795.96	0.00	570,795.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,464,482.50	0.00	2,464,482.50	0.00	0.00
Support Serv - Business	691,168.34	0.00	404.01	690,764.33	690,764.33
Operations and Maintenance	6,005,393.64	319,694.16	170,066.41	5,515,633.07	0.00
Pupil Transportation	3,037,707.51	0.00	3,037,707.51	0.00	0.00
Support Serv - Planning & Research	114,746.18	0.00	114,746.18	0.00	0.00
Support Serv - Communication	125,835.10	0.00	125,835.10	0.00	0.00
Support Serv - Staff & Personnel	639,370.65	0.00	124,060.66	515,309.99	515,309.99
Support Serv - Technology	859,758.30	0.00	55,962.86	803,795.44	803,795.44
Support Serv - Pupil Accounting	133,739.97	0.00	133,739.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	443,009.53	0.00	443,009.53	0.00	0.00
Community Services	277,554.36	0.00	277,554.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	169,199.38	169,199.38	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	2,170,661.53	973,242.84	1,197,418.69	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 **	13,114,226.12	13,114,226.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,714,853.18	1,714,853.18	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
	60,941,447.21	16,626,010.88	36,789,933.50	7,525,502.83	2,009,869.76

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82140 South Redford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,834,525.26	46,551.10	35,787,974.16	0.00	0.00
Support Serv - Pupil	4,910,428.46	0.00	4,910,428.46	0.00	0.00
Support Serv - Instructional	3,183,294.82	0.00	3,183,294.82	0.00	0.00
Support Serv - Board of Ed	159,349.09	0.00	159,349.09	0.00	0.00
Support Serv - Executive Adm	626,160.77	0.00	626,160.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,585,162.75	0.00	3,585,162.75	0.00	0.00
Support Serv - Business	708,346.14	0.00	0.00	708,346.14	708,346.14
Operations and Maintenance	4,746,681.23	58,707.46	49,889.05	4,638,084.72	0.00
Pupil Transportation	1,821,154.15	0.00	1,821,154.15	0.00	0.00
Support Serv - Planning & Research	22,888.95	0.00	22,888.95	0.00	0.00
Support Serv - Communication	40,904.83	0.00	40,904.83	0.00	0.00
Support Serv - Staff & Personnel	538,776.11	0.00	700.00	538,076.11	538,076.11
Support Serv - Technology	617,019.75	5,710.30	0.00	611,309.45	611,309.45
Support Serv - Pupil Accounting	135,478.84	0.00	135,478.84	0.00	0.00
Support Serv - Central - Other	956,310.00	0.00	956,310.00	0.00	0.00
Support Serv - Other	577,171.65	0.00	577,171.65	0.00	0.00
Community Services	267,956.32	0.00	267,956.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,449,744.71	1,438,354.71	11,390.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	83,403.55	0.00	83,403.55	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	1,976,248.49	178,637.07	1,797,611.42	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 **	4,980,775.00	4,980,775.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,283,424.17	29,283,424.17	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
	96,505,205.04	35,992,159.81	54,017,228.81	6,495,816.42	1,857,731.70

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82150 Taylor School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,170,062.09	301,824.52	52,868,237.57	0.00	0.00
Support Serv - Pupil	8,578,443.20	0.00	8,578,443.20	0.00	0.00
Support Serv - Instructional	5,816,581.53	8,926.25	5,807,655.28	0.00	0.00
Support Serv - Board of Ed	305,529.61	0.00	305,529.61	0.00	0.00
Support Serv - Executive Adm	1,012,934.88	4,931.00	1,008,003.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,010,352.23	0.00	5,010,352.23	0.00	0.00
Support Serv - Business	1,519,023.49	4,735.12	18,638.81	1,495,649.56	1,495,649.56
Operations and Maintenance	11,652,140.29	614,152.38	2,166,587.93	8,871,399.98	0.00
Pupil Transportation	5,715,386.26	44,021.06	5,671,365.20	0.00	0.00
Support Serv - Planning & Research	11,779.77	0.00	11,779.77	0.00	0.00
Support Serv - Communication	1,199.20	0.00	1,199.20	0.00	0.00
Support Serv - Staff & Personnel	1,095,908.51	6,977.85	559,376.22	529,554.44	529,554.44
Support Serv - Technology	1,641,434.10	91,435.39	48,617.96	1,501,380.75	1,501,380.75
Support Serv - Pupil Accounting	361,994.01	0.00	361,994.01	0.00	0.00
Support Serv - Central - Other	260,590.04	0.00	260,590.04	0.00	0.00
Support Serv - Other	1,058,643.44	16,225.70	1,042,417.74	0.00	0.00
Community Services	90,570.34	6,145.70	84,424.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	700,313.44	700,313.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,215,813.31	25,049.14	2,190,764.17	0.00	0.00
Support Serv - Pupil	1,859,664.35	0.00	1,859,664.35	0.00	0.00
Support Serv - Instructional	122,820.68	0.00	122,820.68	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	4,568.75	0.00	4,568.75	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,009,935.85	2,452,786.02	2,557,149.83	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 **	8,033,271.00	8,033,271.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,394,154.08	5,394,154.08	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
	120,643,114.45	17,704,948.65	90,540,181.07	12,397,984.73	3,526,584.75

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82155 Trenton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,465,795.47	215,542.53	22,250,252.94	0.00	0.00
Support Serv - Pupil	2,709,150.44	0.00	2,709,150.44	0.00	0.00
Support Serv - Instructional	1,718,008.64	0.00	1,718,008.64	0.00	0.00
Support Serv - Board of Ed	160,856.30	0.00	160,856.30	0.00	0.00
Support Serv - Executive Adm	491,765.77	0.00	491,765.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,141,804.38	0.00	2,141,804.38	0.00	0.00
Support Serv - Business	604,331.03	120,693.16	0.00	483,637.87	483,637.87
Operations and Maintenance	3,908,549.46	96,792.39	139,759.98	3,671,997.09	0.00
Pupil Transportation	1,158,507.80	0.00	1,158,507.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,049.00	0.00	6,049.00	0.00	0.00
Support Serv - Staff & Personnel	289,907.46	0.00	39,554.16	250,353.30	250,353.30
Support Serv - Technology	891,282.83	109,650.85	11,250.05	770,381.93	770,381.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	134,702.30	0.00	134,702.30	0.00	0.00
Support Serv - Other	693,749.50	87,211.37	606,538.13	0.00	0.00
Community Services	287,046.13	0.00	287,046.13	0.00	0.00
Payments to Government Agencies	245,028.28	245,028.28	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,217,486.34	195,400.53	2,022,085.81	0.00	0.00
Support Serv - Pupil	2,305,527.17	0.00	2,305,527.17	0.00	0.00
Support Serv - Instructional	273,109.57	0.00	273,109.57	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	50.00	0.00	0.00	50.00	50.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,896,503.26	697,346.82	1,199,156.44	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 **	5,192,728.27	5,192,728.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,708,955.24	7,708,955.24	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
	57,500,894.64	14,669,349.44	37,655,125.01	5,176,420.19	1,504,423.10

**Michigan Department of Education
Costs for the Development of 2025-2026 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	98,076,729.29	275,664.10	97,801,065.19	0.00	0.00
Support Serv - Pupil	14,990,053.32	0.00	14,990,053.32	0.00	0.00
Support Serv - Instructional	10,292,023.76	0.00	10,292,023.76	0.00	0.00
Support Serv - Board of Ed	524,314.37	0.00	524,314.37	0.00	0.00
Support Serv - Executive Adm	2,330,460.63	0.00	2,330,460.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,104,659.03	0.00	9,104,659.03	0.00	0.00
Support Serv - Business	1,461,543.24	0.00	0.00	1,461,543.24	1,461,543.24
Operations and Maintenance	18,794,482.35	104,696.17	960,311.20	17,729,474.98	0.00
Pupil Transportation	9,084,853.63	103,770.00	8,981,083.63	0.00	0.00
Support Serv - Planning & Research	186,928.70	0.00	186,928.70	0.00	0.00
Support Serv - Communication	1,200,255.92	0.00	1,200,255.92	0.00	0.00
Support Serv - Staff & Personnel	1,290,628.64	2,000.00	115,453.57	1,173,175.07	1,173,175.07
Support Serv - Technology	2,548,354.78	0.00	206,688.08	2,341,666.70	2,341,666.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	391,453.74	0.00	391,453.74	0.00	0.00
Support Serv - Other	2,496,408.03	0.00	2,496,408.03	0.00	0.00
Community Services	548,703.41	0.00	548,703.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	531,941.96	531,941.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,840,666.59	121,360.13	10,719,306.46	0.00	0.00
Support Serv - Pupil	7,507,729.58	0.00	7,507,729.58	0.00	0.00
Support Serv - Instructional	873,894.72	0.00	873,894.72	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	72,754.38	0.00	72,754.38	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,208.07	0.00	2,208.07	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	11,064,282.25	3,011,047.84	8,053,234.41	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 **	10,553,567.50	10,553,567.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	35,066,109.64	35,066,109.64	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
	249,835,007.53	49,770,157.34	177,358,990.20	22,705,859.99	4,976,385.01

**Michigan Department of Education
Costs for the Development of 2025-2026 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	35,583,554.15	65,434.02	35,518,120.13	0.00	0.00
Support Serv - Pupil	4,211,818.65	0.00	4,211,818.65	0.00	0.00
Support Serv - Instructional	2,412,956.82	0.00	2,412,956.82	0.00	0.00
Support Serv - Board of Ed	149,762.31	0.00	149,762.31	0.00	0.00
Support Serv - Executive Adm	454,837.12	0.00	454,837.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,002,741.31	0.00	3,002,741.31	0.00	0.00
Support Serv - Business	1,023,459.76	13,485.83	2,251.76	1,007,722.17	1,007,722.17
Operations and Maintenance	7,907,405.31	421,647.22	165,289.59	7,320,468.50	0.00
Pupil Transportation	1,620,524.66	0.00	1,620,524.66	0.00	0.00
Support Serv - Planning & Research	253,583.44	0.00	253,583.44	0.00	0.00
Support Serv - Communication	44.27	0.00	44.27	0.00	0.00
Support Serv - Staff & Personnel	520,148.98	411.37	113,995.77	405,741.84	405,741.84
Support Serv - Technology	2,395,131.75	1,461,555.88	0.00	933,575.87	933,575.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	65,969.00	0.00	65,969.00	0.00	0.00
Support Serv - Other	1,263,669.62	64,841.61	1,198,828.01	0.00	0.00
Community Services	820,244.10	2,601.00	817,643.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,702.88	1,702.88	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,675,026.86	40,832.06	10,634,194.80	0.00	0.00
Support Serv - Pupil	14,098,129.91	0.00	14,098,129.91	0.00	0.00
Support Serv - Instructional	303,780.43	0.00	303,780.43	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,508,011.53	0.00	1,508,011.53	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	867,576.08	0.00	0.00	867,576.08	0.00
Pupil Transportation	143,018.56	0.00	143,018.56	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	6,472.39	0.00	0.00	6,472.39	6,472.39
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	4,307,561.02	1,578,829.48	2,728,731.54	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 **	2,686,650.00	2,686,650.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	686,393.81	686,393.81	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
	96,970,174.72	7,024,385.16	79,404,232.71	10,541,556.85	2,353,512.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82180 Flat Rock Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,358,767.08	9,603.94	14,349,163.14	0.00	0.00
Support Serv - Pupil	2,588,172.47	0.00	2,588,172.47	0.00	0.00
Support Serv - Instructional	1,420,515.41	0.00	1,420,515.41	0.00	0.00
Support Serv - Board of Ed	64,816.50	0.00	64,816.50	0.00	0.00
Support Serv - Executive Adm	479,401.88	0.00	479,401.88	0.00	0.00
Support Serv - Grant Writer	69,994.13	0.00	69,994.13	0.00	0.00
Support Serv - School Adm	1,641,037.68	0.00	1,641,037.68	0.00	0.00
Support Serv - Business	557,969.82	11,846.15	143.45	545,980.22	545,980.22
Operations and Maintenance	3,204,146.88	225,841.82	180,544.87	2,797,760.19	0.00
Pupil Transportation	1,409,093.49	128,901.50	1,280,191.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	84,956.43	0.00	84,956.43	0.00	0.00
Support Serv - Staff & Personnel	63,423.40	0.00	47,036.87	16,386.53	16,386.53
Support Serv - Technology	811,640.49	322,658.30	0.00	488,982.19	488,982.19
Support Serv - Pupil Accounting	84,778.15	0.00	84,778.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	617,616.91	11,465.01	606,151.90	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,314,157.01	479,335.16	834,821.85	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 **	5,393,277.12	5,393,277.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,437,966.84	10,437,966.84	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
	44,601,731.69	17,020,895.84	23,731,726.72	3,849,109.13	1,051,348.94

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82230 Crestwood School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,217,510.92	64,493.00	36,153,017.92	0.00	0.00
Support Serv - Pupil	5,215,977.40	0.00	5,215,977.40	0.00	0.00
Support Serv - Instructional	2,725,668.01	0.00	2,725,668.01	0.00	0.00
Support Serv - Board of Ed	173,739.77	0.00	173,739.77	0.00	0.00
Support Serv - Executive Adm	731,949.40	0.00	731,949.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,832,108.87	10,554.42	2,821,554.45	0.00	0.00
Support Serv - Business	612,767.43	0.00	0.00	612,767.43	612,767.43
Operations and Maintenance	4,968,478.99	51,271.75	914,397.28	4,002,809.96	0.00
Pupil Transportation	1,869,364.03	0.00	1,869,364.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,880.88	0.00	9,880.88	0.00	0.00
Support Serv - Staff & Personnel	302,541.11	0.00	44,459.15	258,081.96	258,081.96
Support Serv - Technology	885,592.63	81,769.23	0.00	803,823.40	803,823.40
Support Serv - Pupil Accounting	238,181.66	0.00	238,181.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	955,569.20	0.00	955,569.20	0.00	0.00
Community Services	333,116.59	0.00	333,116.59	0.00	0.00
Payments to Government Agencies	15,000.00	15,000.00	0.00	0.00	0.00
Facilities Acquisition	11,084,108.18	10,425,270.50	658,837.68	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,570.71	0.00	2,544.74	25.97	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	2,434,745.33	1,083,396.19	1,351,349.14	0.00	0.00
Community Services	190,210.23	0.00	190,210.23	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
Debt Service Funds					
All Costs **	2,351,331.26	2,351,331.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	7,345,201.00	7,345,201.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,495,613.60	21,428,287.35	54,389,817.53	5,677,508.72	1,674,672.79

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82240 Westwood Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,538,081.27	0.00	14,538,081.27	0.00	0.00
Support Serv - Pupil	2,255,447.73	0.00	2,255,447.73	0.00	0.00
Support Serv - Instructional	1,616,853.59	0.00	1,616,853.59	0.00	0.00
Support Serv - Board of Ed	259,483.94	0.00	259,483.94	0.00	0.00
Support Serv - Executive Adm	468,582.95	0.00	468,582.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,823,433.20	0.00	1,823,433.20	0.00	0.00
Support Serv - Business	605,535.44	113,400.00	48,319.91	443,815.53	443,815.53
Operations and Maintenance	5,023,898.47	2,736,540.44	109,806.14	2,177,551.89	0.00
Pupil Transportation	2,737,527.35	0.00	2,737,527.35	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	362,591.59	0.00	110,301.77	252,289.82	252,289.82
Support Serv - Technology	406,974.50	0.00	0.00	406,974.50	406,974.50
Support Serv - Pupil Accounting	41,861.66	0.00	41,861.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	327,621.28	55,142.10	272,479.18	0.00	0.00
Community Services	111,029.50	0.00	111,029.50	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	1,316,655.89	96,214.37	1,220,441.52	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	1,261,142.11	1,261,142.11	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
	33,156,720.47	4,262,439.02	25,613,649.71	3,280,631.74	1,103,079.85

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 82250 Ecourse Public Schools
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,886,554.38	0.00	10,886,554.38	0.00	0.00
Support Serv - Pupil	1,103,131.12	0.00	1,103,131.12	0.00	0.00
Support Serv - Instructional	1,144,190.16	0.00	1,144,190.16	0.00	0.00
Support Serv - Board of Ed	618,645.73	101.00	618,544.73	0.00	0.00
Support Serv - Executive Adm	909,690.36	0.00	909,690.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,261,060.26	0.00	1,261,060.26	0.00	0.00
Support Serv - Business	323,292.09	22,637.00	0.00	300,655.09	300,655.09
Operations and Maintenance	3,600,723.25	0.00	501,639.84	3,099,083.41	0.00
Pupil Transportation	1,681,561.00	0.00	1,681,561.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	27,564.70	0.00	2,756.17	24,808.53	24,808.53
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	467,398.45	0.00	467,398.45	0.00	0.00
Community Services	7,929.81	0.00	7,929.81	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	1,128,350.25	1,128,350.25	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 **	9,589,129.47	9,589,129.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,749,221.03	10,740,217.72	18,584,456.28	3,424,547.03	325,463.62

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82290 Gibraltar School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,873,064.20	206,876.50	32,666,187.70	0.00	0.00
Support Serv - Pupil	3,489,767.60	0.00	3,489,767.60	0.00	0.00
Support Serv - Instructional	2,713,256.62	569,882.25	2,143,374.37	0.00	0.00
Support Serv - Board of Ed	186,728.63	0.00	186,728.63	0.00	0.00
Support Serv - Executive Adm	585,813.94	517.18	585,296.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,905,731.58	0.00	2,905,731.58	0.00	0.00
Support Serv - Business	689,806.52	0.00	0.00	689,806.52	689,806.52
Operations and Maintenance	5,190,584.83	854,295.15	25,648.34	4,310,641.34	0.00
Pupil Transportation	2,376,370.36	448,564.01	1,927,806.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,118.86	0.00	4,118.86	0.00	0.00
Support Serv - Staff & Personnel	148,710.20	0.00	28,683.18	120,027.02	120,027.02
Support Serv - Technology	1,036,704.11	52,531.66	146,706.43	837,466.02	837,466.02
Support Serv - Pupil Accounting	98,619.19	0.00	98,619.19	0.00	0.00
Support Serv - Central - Other	4,611.87	0.00	4,611.87	0.00	0.00
Support Serv - Other	853,598.80	122,892.31	730,706.49	0.00	0.00
Community Services	1,727.74	0.00	1,727.74	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	2,329,577.17	984,019.76	1,345,557.41	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 **	5,708,100.00	5,708,100.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,731,178.30	1,731,178.30	0.00	0.00	0.00
Trust Funds					
All Costs *	4,000.00	0.00	4,000.00	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
	62,932,070.52	10,678,857.12	46,295,272.50	5,957,940.90	1,647,299.56

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82300 Grosse Ile Township Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,904,456.17	176,000.87	13,728,455.30	0.00	0.00
Support Serv - Pupil	2,165,145.37	0.00	2,165,145.37	0.00	0.00
Support Serv - Instructional	1,127,016.54	0.00	1,127,016.54	0.00	0.00
Support Serv - Board of Ed	207,431.16	7,000.00	200,431.16	0.00	0.00
Support Serv - Executive Adm	483,635.02	0.00	483,635.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,483,180.99	0.00	1,483,180.99	0.00	0.00
Support Serv - Business	477,857.60	57,816.95	0.00	420,040.65	420,040.65
Operations and Maintenance	2,405,646.99	0.00	120,814.01	2,284,832.98	0.00
Pupil Transportation	1,143,307.57	0.00	1,143,307.57	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	179,773.47	961.36	14,272.00	164,540.11	164,540.11
Support Serv - Technology	535,392.90	0.00	64,425.32	470,967.58	470,967.58
Support Serv - Pupil Accounting	115,812.00	0.00	115,812.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	677,972.54	0.00	677,972.54	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	49,393.98	0.00	49,393.98	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,332,037.02	450,997.84	881,039.18	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 **	3,992,103.51	3,992,103.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,782,249.89	3,782,249.89	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
	34,062,412.72	8,467,130.42	22,254,900.98	3,340,381.32	1,055,548.34

Michigan Department of Education
Costs for the Development of 2025-2026 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	29,702,483.57	184,492.18	29,517,991.39	0.00	0.00
Support Serv - Pupil	1,502,779.43	0.00	1,502,779.43	0.00	0.00
Support Serv - Instructional	400,245.61	0.00	400,245.61	0.00	0.00
Support Serv - Board of Ed	259,035.23	0.00	259,035.23	0.00	0.00
Support Serv - Executive Adm	385,649.14	0.00	385,649.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,493,543.47	0.00	2,493,543.47	0.00	0.00
Support Serv - Business	1,389,689.03	0.00	1,250.00	1,388,439.03	1,388,439.03
Operations and Maintenance	6,237,647.50	1,446,808.43	867,686.29	3,923,152.78	0.00
Pupil Transportation	767,675.24	61,205.00	706,470.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,260.46	0.00	52,260.46	0.00	0.00
Support Serv - Staff & Personnel	291,089.20	0.00	7,828.45	283,260.75	283,260.75
Support Serv - Technology	20,175.50	0.00	13,057.75	7,117.75	7,117.75
Support Serv - Pupil Accounting	109,286.52	0.00	109,286.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	604,448.90	19,911.29	584,537.61	0.00	0.00
Community Services	222,211.38	0.00	222,211.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	919,872.86	420,000.00	499,872.86	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,984,828.38	870,594.47	1,114,233.91	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 **	3,605,352.08	3,605,352.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,948,273.50	6,608,363.45	38,737,939.74	5,601,970.31	1,678,817.53

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82340 Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,759,763.60	96,557.44	23,663,206.16	0.00	0.00
Support Serv - Pupil	2,685,652.69	0.00	2,685,652.69	0.00	0.00
Support Serv - Instructional	1,398,306.68	0.00	1,398,306.68	0.00	0.00
Support Serv - Board of Ed	92,618.88	0.00	92,618.88	0.00	0.00
Support Serv - Executive Adm	448,247.34	0.00	448,247.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,135,049.99	1,443.63	2,133,606.36	0.00	0.00
Support Serv - Business	568,077.98	0.00	0.00	568,077.98	568,077.98
Operations and Maintenance	3,145,130.99	7,101.23	286,549.79	2,851,479.97	0.00
Pupil Transportation	2,031,281.01	208,207.32	1,823,073.69	0.00	0.00
Support Serv - Planning & Research	68,833.59	0.00	68,833.59	0.00	0.00
Support Serv - Communication	3,527.50	0.00	3,527.50	0.00	0.00
Support Serv - Staff & Personnel	42,689.44	0.00	13,846.98	28,842.46	28,842.46
Support Serv - Technology	633,893.44	62,034.40	0.00	571,859.04	571,859.04
Support Serv - Pupil Accounting	126,909.54	0.00	126,909.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	776,490.09	9,999.45	766,490.64	0.00	0.00
Community Services	57,361.31	0.00	57,361.31	0.00	0.00
Payments to Government Agencies	887,822.98	887,822.98	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,687,222.76	1,759.28	1,685,463.48	0.00	0.00
Support Serv - Pupil	793,255.13	0.00	793,255.13	0.00	0.00
Support Serv - Instructional	435,521.28	1,931.10	433,590.18	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,639.87	0.00	1,639.87	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	2,009,793.19	765,944.85	1,243,848.34	0.00	0.00
Community Services	18,823.07	0.00	18,823.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	47,792.76	1,900.00	45,892.76	0.00	0.00
Debt Service Funds					
All Costs **	5,068,332.49	5,068,332.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,547,981.48	1,547,981.48	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
	50,472,019.08	8,661,015.65	37,790,743.98	4,020,259.45	1,168,779.48

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82365 Woodhaven-Brownstown School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	51,057,982.67	80,519.75	50,977,462.92	0.00	0.00
Support Serv - Pupil	6,398,620.72	5,115.33	6,393,505.39	0.00	0.00
Support Serv - Instructional	2,465,092.09	14,627.95	2,450,464.14	0.00	0.00
Support Serv - Board of Ed	153,658.27	0.00	153,658.27	0.00	0.00
Support Serv - Executive Adm	515,044.00	0.00	515,044.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,880,552.08	1,999.58	3,878,552.50	0.00	0.00
Support Serv - Business	1,028,526.63	0.00	0.00	1,028,526.63	1,028,526.63
Operations and Maintenance	6,731,707.64	277,958.50	220,268.85	6,233,480.29	0.00
Pupil Transportation	3,970,473.45	403,214.00	3,567,259.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	147,750.86	0.00	147,750.86	0.00	0.00
Support Serv - Staff & Personnel	547,123.59	0.00	64,362.54	482,761.05	482,761.05
Support Serv - Technology	1,849,446.62	11,347.32	501,028.80	1,337,070.50	1,337,070.50
Support Serv - Pupil Accounting	195,961.20	0.00	195,961.20	0.00	0.00
Support Serv - Central - Other	2,648.01	0.00	2,648.01	0.00	0.00
Support Serv - Other	1,841,287.42	15,937.00	1,825,350.42	0.00	0.00
Community Services	135,994.96	0.00	135,994.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,340.00	2,340.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	89,382.55	0.00	89,382.55	0.00	0.00
Support Serv - Pupil	5,648,778.19	0.00	5,648,778.19	0.00	0.00
Support Serv - Instructional	417,571.83	0.00	417,571.83	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	4,498,395.07	2,136,715.48	2,361,679.59	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 **	11,065,475.75	11,065,475.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,164,008.55	25,164,008.55	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
	127,807,822.15	39,179,259.21	79,546,724.47	9,081,838.47	2,848,358.18

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82390 Northville Public Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	61,626,193.84	81,010.66	61,545,183.18	0.00	0.00
Support Serv - Pupil	6,859,366.66	3,387.98	6,855,978.68	0.00	0.00
Support Serv - Instructional	4,319,809.93	22,316.20	4,297,493.73	0.00	0.00
Support Serv - Board of Ed	238,593.40	0.00	238,593.40	0.00	0.00
Support Serv - Executive Adm	774,613.63	0.00	774,613.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,021,762.65	3,729.58	5,018,033.07	0.00	0.00
Support Serv - Business	933,834.82	28,452.64	0.00	905,382.18	905,382.18
Operations and Maintenance	9,006,670.54	167,544.03	150,768.31	8,688,358.20	0.00
Pupil Transportation	3,219,245.41	28,755.00	3,190,490.41	0.00	0.00
Support Serv - Planning & Research	39,917.75	0.00	39,917.75	0.00	0.00
Support Serv - Communication	99,682.67	0.00	99,682.67	0.00	0.00
Support Serv - Staff & Personnel	1,099,815.35	0.00	104,419.92	995,395.43	995,395.43
Support Serv - Technology	1,817,920.74	647,895.78	106,267.00	1,063,757.96	1,063,757.96
Support Serv - Pupil Accounting	187,415.54	0.00	187,415.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,206,711.67	28,129.76	1,178,581.91	0.00	0.00
Community Services	242,617.61	0.00	242,617.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	778,041.51	742,041.51	36,000.00	0.00	0.00
Special Revenue Funds					
Instructional	7,638,735.37	36,526.26	7,602,209.11	0.00	0.00
Support Serv - Pupil	2,166,534.98	0.00	2,166,534.98	0.00	0.00
Support Serv - Instructional	350,981.20	0.00	350,981.20	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	476,281.37	7,111.88	469,169.49	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	25,543.20	0.00	25,543.20	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	13,370.76	0.00	0.00	13,370.76	13,370.76
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,398,565.45	2,279,698.17	5,118,867.28	0.00	0.00
Community Services	4,439,887.21	7,065.92	4,432,821.29	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 **	13,588,331.41	13,588,331.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,101,353.38	13,101,353.38	0.00	0.00	0.00
Trust Funds					
All Costs *	3,450.00	0.00	3,450.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	10,976,680.10	10,976,680.10	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	157,651,928.15	41,750,030.26	104,235,633.36	11,666,264.53	2,977,906.33

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82400 Riverview Community School District
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,686,474.02	85,081.57	20,601,392.45	0.00	0.00
Support Serv - Pupil	2,598,386.78	149.99	2,598,236.79	0.00	0.00
Support Serv - Instructional	1,209,749.44	0.00	1,209,749.44	0.00	0.00
Support Serv - Board of Ed	145,590.18	0.00	145,590.18	0.00	0.00
Support Serv - Executive Adm	416,868.71	0.00	416,868.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,069,708.10	4,316.23	2,065,391.87	0.00	0.00
Support Serv - Business	706,531.00	178,285.71	0.00	528,245.29	528,245.29
Operations and Maintenance	4,320,918.55	229,457.21	419,759.91	3,671,701.43	0.00
Pupil Transportation	1,334,418.16	132,426.00	1,201,992.16	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	144,137.72	0.00	10,233.26	133,904.46	133,904.46
Support Serv - Technology	855,188.96	203,307.71	4,635.00	647,246.25	647,246.25
Support Serv - Pupil Accounting	6,610.56	0.00	6,610.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	724,129.14	0.00	724,129.14	0.00	0.00
Community Services	14,674.91	0.00	14,674.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	557,337.96	557,337.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,064,743.75	847,289.72	1,217,454.03	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 **	1,262,824.45	1,262,824.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	528,638.99	528,638.99	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
	39,646,931.38	4,029,115.54	30,636,718.41	4,981,097.43	1,309,396.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82405 Southgate Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,522,212.29	119,969.21	33,402,243.08	0.00	0.00
Support Serv - Pupil	6,095,416.21	0.00	6,095,416.21	0.00	0.00
Support Serv - Instructional	3,039,066.66	0.00	3,039,066.66	0.00	0.00
Support Serv - Board of Ed	113,981.39	0.00	113,981.39	0.00	0.00
Support Serv - Executive Adm	706,741.08	0.00	706,741.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,565,365.17	0.00	2,565,365.17	0.00	0.00
Support Serv - Business	873,008.58	53,251.19	0.00	819,757.39	819,757.39
Operations and Maintenance	4,871,555.30	174,368.59	224,204.17	4,472,982.54	0.00
Pupil Transportation	2,337,917.39	7,743.94	2,330,173.45	0.00	0.00
Support Serv - Planning & Research	10,800.00	0.00	10,800.00	0.00	0.00
Support Serv - Communication	137,806.69	0.00	137,806.69	0.00	0.00
Support Serv - Staff & Personnel	178,607.80	0.00	18,093.65	160,514.15	160,514.15
Support Serv - Technology	847,446.08	245.88	0.00	847,200.20	847,200.20
Support Serv - Pupil Accounting	152,329.40	0.00	152,329.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,154,565.88	47,813.73	1,106,752.15	0.00	0.00
Community Services	1,004,095.56	18.46	1,004,077.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,580.04	7,580.04	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	2,633,047.90	1,263,896.11	1,369,151.79	0.00	0.00
Community Services	617,356.93	0.00	617,356.93	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 **	6,247,310.62	6,247,310.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,336,901.95	10,336,901.95	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
	77,453,112.92	18,259,099.72	52,893,558.92	6,300,454.28	1,827,471.74

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82430 Van Buren Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,718,147.70	1,015,973.09	38,702,174.61	0.00	0.00
Support Serv - Pupil	5,852,646.38	0.00	5,852,646.38	0.00	0.00
Support Serv - Instructional	3,258,279.71	72,893.29	3,185,386.42	0.00	0.00
Support Serv - Board of Ed	160,575.29	499.00	160,076.29	0.00	0.00
Support Serv - Executive Adm	530,314.81	0.00	530,314.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,942,678.89	0.00	3,942,678.89	0.00	0.00
Support Serv - Business	773,094.28	43,773.74	0.00	729,320.54	729,320.54
Operations and Maintenance	7,932,934.86	39,460.97	514,687.24	7,378,786.65	0.00
Pupil Transportation	6,028,485.94	906,676.00	5,121,809.94	0.00	0.00
Support Serv - Planning & Research	15,534.76	0.00	15,534.76	0.00	0.00
Support Serv - Communication	26,966.21	0.00	26,966.21	0.00	0.00
Support Serv - Staff & Personnel	881,816.38	0.00	37,070.14	844,746.24	844,746.24
Support Serv - Technology	1,277,689.89	285,017.60	258,731.26	733,941.03	733,941.03
Support Serv - Pupil Accounting	118,325.39	0.00	118,325.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	918,947.19	0.00	918,947.19	0.00	0.00
Community Services	587,192.93	1,850.14	585,342.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,381,049.20	1,381,049.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,454,995.50	113,760.04	2,341,235.46	0.00	0.00
Support Serv - Pupil	453,284.86	0.00	453,284.86	0.00	0.00
Support Serv - Instructional	72,807.28	0.00	72,807.28	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	1,731.92	0.00	1,731.92	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	3,810,031.86	721,863.32	3,088,168.54	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 **	5,870,838.57	5,870,838.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,617,728.82	8,617,728.82	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
	94,686,098.62	19,071,383.78	65,927,920.38	9,686,794.46	2,308,007.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82700 Detroit Achievement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,720,465.40	84,623.39	4,635,842.01	0.00	0.00
Support Serv - Pupil	460,028.09	0.00	460,028.09	0.00	0.00
Support Serv - Instructional	52,404.42	0.00	52,404.42	0.00	0.00
Support Serv - Board of Ed	25,085.14	0.00	25,085.14	0.00	0.00
Support Serv - Executive Adm	674,984.52	0.00	674,984.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,123,221.25	65,639.56	1,057,581.69	0.00	0.00
Support Serv - Business	894,784.56	785,185.82	0.00	109,598.74	109,598.74
Operations and Maintenance	1,067,405.78	0.00	105,625.53	961,780.25	0.00
Pupil Transportation	186,448.09	0.00	186,448.09	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	173,789.42	0.00	13,452.79	160,336.63	160,336.63
Support Serv - Pupil Accounting	1,016.12	0.00	1,016.12	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	344,953.22	0.00	344,953.22	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	530,761.00	434,779.05	95,981.95	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
	10,255,347.01	1,370,227.82	7,653,403.57	1,231,715.62	269,935.37

Michigan Department of Education
Costs for the Development of 2025-2026 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	8,769,841.92	0.00	8,769,841.92	0.00	0.00
Support Serv - Pupil	1,213,017.73	0.00	1,213,017.73	0.00	0.00
Support Serv - Instructional	1,207,026.52	0.00	1,207,026.52	0.00	0.00
Support Serv - Board of Ed	48,317.31	0.00	48,317.31	0.00	0.00
Support Serv - Executive Adm	1,074,771.59	0.00	1,074,771.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,099,287.69	0.00	1,099,287.69	0.00	0.00
Support Serv - Business	292,782.55	0.00	0.00	292,782.55	292,782.55
Operations and Maintenance	2,367,265.82	0.00	20,131.00	2,347,134.82	0.00
Pupil Transportation	41,100.25	0.00	41,100.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	108,997.88	0.00	108,997.88	0.00	0.00
Support Serv - Staff & Personnel	210,724.61	0.00	0.00	210,724.61	210,724.61
Support Serv - Technology	588,168.65	61,138.79	54,831.26	472,198.60	472,198.60
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	229,750.93	0.00	229,750.93	0.00	0.00
Community Services	26,881.80	0.00	26,881.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	73,024.00	73,024.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	842,849.74	59,905.10	782,944.64	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
	18,193,808.99	194,067.89	14,676,900.52	3,322,840.58	975,705.76

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82702 University Preparatory Academy (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,338,861.19	0.00	13,338,861.19	0.00	0.00
Support Serv - Pupil	1,691,660.91	0.00	1,691,660.91	0.00	0.00
Support Serv - Instructional	1,528,754.53	0.00	1,528,754.53	0.00	0.00
Support Serv - Board of Ed	52,761.81	0.00	52,761.81	0.00	0.00
Support Serv - Executive Adm	1,385,411.47	0.00	1,385,411.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,575,989.25	0.00	1,575,989.25	0.00	0.00
Support Serv - Business	323,309.30	0.00	0.00	323,309.30	323,309.30
Operations and Maintenance	3,030,396.11	0.00	562,292.44	2,468,103.67	0.00
Pupil Transportation	77,144.78	0.00	77,144.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	155,700.73	0.00	155,700.73	0.00	0.00
Support Serv - Staff & Personnel	183,229.05	0.00	0.00	183,229.05	183,229.05
Support Serv - Technology	837,580.23	109,582.92	40,244.35	687,752.96	687,752.96
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	262,466.68	0.00	262,466.68	0.00	0.00
Community Services	39,933.41	0.00	39,933.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,732.00	44,732.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,324,881.57	33,440.06	1,291,441.51	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,852,813.02	187,754.98	22,002,663.06	3,662,394.98	1,194,291.31

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82705 Branch Line School
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,022,991.93	0.00	1,022,991.93	0.00	0.00
Support Serv - Pupil	39,442.11	0.00	39,442.11	0.00	0.00
Support Serv - Instructional	7,848.03	0.00	7,848.03	0.00	0.00
Support Serv - Board of Ed	100,202.17	0.00	100,202.17	0.00	0.00
Support Serv - Executive Adm	94,200.98	0.00	94,200.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	254,264.31	0.00	254,264.31	0.00	0.00
Support Serv - Business	1,623.54	0.00	0.00	1,623.54	1,623.54
Operations and Maintenance	96,879.28	5,625.00	0.00	91,254.28	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,000.00	0.00	0.00	1,000.00	1,000.00
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,618,452.35	5,625.00	1,518,949.53	93,877.82	2,623.54

**Michigan Department of Education
Costs for the Development of 2025-2026 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	881,391.25	566.85	880,824.40	0.00	0.00
Support Serv - Pupil	171,379.81	0.00	171,379.81	0.00	0.00
Support Serv - Instructional	312,136.35	0.00	312,136.35	0.00	0.00
Support Serv - Board of Ed	11,500.00	0.00	11,500.00	0.00	0.00
Support Serv - Executive Adm	192,355.18	0.00	192,355.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	172,380.14	14,530.19	157,849.95	0.00	0.00
Support Serv - Business	85,510.07	0.00	0.00	85,510.07	85,510.07
Operations and Maintenance	288,489.03	0.00	0.00	288,489.03	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	41,897.87	0.00	0.00	41,897.87	41,897.87
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	189,978.31	0.00	189,978.31	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	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
	2,347,018.01	15,097.04	1,916,024.00	415,896.97	127,407.94

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82710 WAY Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	924,461.24	0.00	924,461.24	0.00	0.00
Support Serv - Pupil	82,367.61	0.00	82,367.61	0.00	0.00
Support Serv - Instructional	122,898.67	0.00	122,898.67	0.00	0.00
Support Serv - Board of Ed	99,702.75	0.00	99,702.75	0.00	0.00
Support Serv - Executive Adm	48,973.41	0.00	48,973.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	99,364.77	0.00	99,364.77	0.00	0.00
Support Serv - Business	88,739.43	3,342.15	0.00	85,397.28	85,397.28
Operations and Maintenance	62,873.34	0.00	7,227.50	55,645.84	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	121,850.98	0.00	121,850.98	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	8,823.20	0.00	1,985.00	6,838.20	6,838.20
Support Serv - Pupil Accounting	8,497.79	0.00	8,497.79	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	3,547.12	0.00	3,547.12	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	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
	1,672,100.31	3,342.15	1,520,876.84	147,881.32	92,235.48

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82711 Canton Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,883,627.00	0.00	3,883,627.00	0.00	0.00
Support Serv - Pupil	386,734.00	0.00	386,734.00	0.00	0.00
Support Serv - Instructional	813,512.00	0.00	813,512.00	0.00	0.00
Support Serv - Board of Ed	61,569.00	0.00	61,569.00	0.00	0.00
Support Serv - Executive Adm	212,273.00	0.00	212,273.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	609,257.00	0.00	609,257.00	0.00	0.00
Support Serv - Business	86,690.00	0.00	0.00	86,690.00	86,690.00
Operations and Maintenance	1,238,917.00	0.00	10,460.00	1,228,457.00	0.00
Pupil Transportation	16,049.00	0.00	16,049.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	25,920.00	0.00	25,920.00	0.00	0.00
Support Serv - Staff & Personnel	145,734.00	0.00	0.00	145,734.00	145,734.00
Support Serv - Technology	32,752.00	0.00	0.00	32,752.00	32,752.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,495.00	0.00	19,495.00	0.00	0.00
Support Serv - Other	139,246.00	0.00	139,246.00	0.00	0.00
Community Services	73.00	0.00	73.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,677,326.00	0.00	6,183,693.00	1,493,633.00	265,176.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82713 New Paradigm College Prep
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,129,316.67	0.00	1,129,316.67	0.00	0.00
Support Serv - Pupil	192,965.79	0.00	192,965.79	0.00	0.00
Support Serv - Instructional	373,958.33	0.00	373,958.33	0.00	0.00
Support Serv - Board of Ed	17,559.66	0.00	17,559.66	0.00	0.00
Support Serv - Executive Adm	313,790.69	0.00	313,790.69	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	191,113.61	0.00	191,113.61	0.00	0.00
Support Serv - Business	140,848.33	10,554.15	2,698.00	127,596.18	127,596.18
Operations and Maintenance	647,923.20	0.00	12,863.70	635,059.50	0.00
Pupil Transportation	77,496.75	0.00	77,496.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,850.00	0.00	4,850.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	150,197.06	0.00	1,648.33	148,548.73	148,548.73
Support Serv - Pupil Accounting	39,876.36	0.00	39,876.36	0.00	0.00
Support Serv - Central - Other	29,286.78	0.00	29,286.78	0.00	0.00
Support Serv - Other	6,921.06	0.00	6,921.06	0.00	0.00
Community Services	25,703.19	0.00	25,703.19	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 **	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
	3,346,807.48	10,554.15	2,425,048.92	911,204.41	276,144.91

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82716 Vista Meadows Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	723,155.00	0.00	723,155.00	0.00	0.00
Support Serv - Pupil	176,846.00	0.00	176,846.00	0.00	0.00
Support Serv - Instructional	18,024.00	0.00	18,024.00	0.00	0.00
Support Serv - Board of Ed	26,055.00	0.00	26,055.00	0.00	0.00
Support Serv - Executive Adm	117,275.00	0.00	117,275.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	176,634.00	0.00	176,634.00	0.00	0.00
Support Serv - Business	510.00	0.00	0.00	510.00	510.00
Operations and Maintenance	53,569.00	0.00	7,745.00	45,824.00	0.00
Pupil Transportation	767.00	0.00	767.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,872.00	0.00	6,872.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	39,411.00	0.00	24,627.00	14,784.00	14,784.00
Support Serv - Pupil Accounting	0.00	0.00	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	63,680.00	62,428.00	1,252.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	1,402,798.00	62,428.00	1,279,252.00	61,118.00	15,294.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82717 Achieve Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,394,241.00	0.00	3,394,241.00	0.00	0.00
Support Serv - Pupil	302,465.00	0.00	302,465.00	0.00	0.00
Support Serv - Instructional	1,108,074.00	0.00	1,108,074.00	0.00	0.00
Support Serv - Board of Ed	145,376.00	0.00	145,376.00	0.00	0.00
Support Serv - Executive Adm	338,995.00	0.00	338,995.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	778,237.00	0.00	778,237.00	0.00	0.00
Support Serv - Business	277,944.00	0.00	0.00	277,944.00	277,944.00
Operations and Maintenance	1,471,764.00	0.00	-256.00	1,472,020.00	0.00
Pupil Transportation	10,170.00	0.00	10,170.00	0.00	0.00
Support Serv - Planning & Research	21,266.00	0.00	21,266.00	0.00	0.00
Support Serv - Communication	94,651.00	0.00	94,651.00	0.00	0.00
Support Serv - Staff & Personnel	499,355.00	0.00	0.00	499,355.00	499,355.00
Support Serv - Technology	144,288.00	0.00	0.00	144,288.00	144,288.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	87,642.00	0.00	87,642.00	0.00	0.00
Support Serv - Other	18,622.00	0.00	18,622.00	0.00	0.00
Community Services	1,831.00	0.00	1,831.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,694,921.00	0.00	6,301,314.00	2,393,607.00	921,587.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82718 Quest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,632,562.00	0.00	4,632,562.00	0.00	0.00
Support Serv - Pupil	487,351.00	0.00	487,351.00	0.00	0.00
Support Serv - Instructional	1,166,890.00	0.00	1,166,890.00	0.00	0.00
Support Serv - Board of Ed	107,090.00	0.00	107,090.00	0.00	0.00
Support Serv - Executive Adm	276,346.00	0.00	276,346.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	719,255.00	0.00	719,255.00	0.00	0.00
Support Serv - Business	177,746.00	0.00	0.00	177,746.00	177,746.00
Operations and Maintenance	1,597,742.00	0.00	23,705.00	1,574,037.00	0.00
Pupil Transportation	13,186.00	0.00	13,186.00	0.00	0.00
Support Serv - Planning & Research	13,573.00	0.00	13,573.00	0.00	0.00
Support Serv - Communication	121,655.00	0.00	121,655.00	0.00	0.00
Support Serv - Staff & Personnel	342,742.00	0.00	0.00	342,742.00	342,742.00
Support Serv - Technology	36,542.00	0.00	0.00	36,542.00	36,542.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	55,868.00	0.00	55,868.00	0.00	0.00
Support Serv - Other	26,777.00	0.00	26,777.00	0.00	0.00
Community Services	134,979.00	0.00	134,979.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,910,304.00	0.00	7,779,237.00	2,131,067.00	557,030.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82719 Washington-Parks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,155,213.76	0.00	3,155,213.76	0.00	0.00
Support Serv - Pupil	664,124.72	0.00	664,124.72	0.00	0.00
Support Serv - Instructional	427,337.84	0.00	427,337.84	0.00	0.00
Support Serv - Board of Ed	74,224.00	0.00	74,224.00	0.00	0.00
Support Serv - Executive Adm	1,522,106.42	0.00	1,522,106.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	321,761.95	0.00	321,761.95	0.00	0.00
Support Serv - Business	61,808.86	39,135.64	0.00	22,673.22	22,673.22
Operations and Maintenance	1,891,229.56	11,981.38	302,172.87	1,577,075.31	0.00
Pupil Transportation	11,615.00	0.00	11,615.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,305.45	0.00	3,305.45	0.00	0.00
Support Serv - Staff & Personnel	78,721.04	0.00	18,886.99	59,834.05	59,834.05
Support Serv - Technology	154,986.40	0.00	0.00	154,986.40	154,986.40
Support Serv - Pupil Accounting	78,755.38	0.00	78,755.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,442.71	0.00	57,442.71	0.00	0.00
Community Services	51,166.91	0.00	51,166.91	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	631.87	0.00	0.00	631.87	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	389,059.13	0.00	389,059.13	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
	8,943,491.00	51,117.02	7,077,173.13	1,815,200.85	237,493.67

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82722 Detroit Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,834,798.14	8,425.00	4,826,373.14	0.00	0.00
Support Serv - Pupil	948,311.48	0.00	948,311.48	0.00	0.00
Support Serv - Instructional	1,331,928.88	0.00	1,331,928.88	0.00	0.00
Support Serv - Board of Ed	53,183.39	0.00	53,183.39	0.00	0.00
Support Serv - Executive Adm	1,232,463.93	0.00	1,232,463.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,026,989.06	0.00	1,026,989.06	0.00	0.00
Support Serv - Business	72,745.98	51,132.50	13,500.00	8,113.48	8,113.48
Operations and Maintenance	2,055,595.61	909,500.06	193,217.45	952,878.10	0.00
Pupil Transportation	502,761.42	0.00	502,761.42	0.00	0.00
Support Serv - Planning & Research	2,923.00	0.00	2,923.00	0.00	0.00
Support Serv - Communication	6,657.28	0.00	6,657.28	0.00	0.00
Support Serv - Staff & Personnel	11,720.90	0.00	4,559.72	7,161.18	7,161.18
Support Serv - Technology	87,472.98	0.00	19,611.37	67,861.61	67,861.61
Support Serv - Pupil Accounting	6,639.78	0.00	6,639.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,298.06	0.00	94,298.06	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	744,873.10	33,648.42	711,224.68	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,013,362.99	1,002,705.98	10,974,642.64	1,036,014.37	83,136.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82723 Legacy Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,154,011.00	0.00	4,154,011.00	0.00	0.00
Support Serv - Pupil	274,933.00	0.00	274,933.00	0.00	0.00
Support Serv - Instructional	1,086,266.00	0.00	1,086,266.00	0.00	0.00
Support Serv - Board of Ed	138,924.00	0.00	138,924.00	0.00	0.00
Support Serv - Executive Adm	311,953.00	0.00	311,953.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	800,992.00	0.00	800,992.00	0.00	0.00
Support Serv - Business	246,125.00	0.00	0.00	246,125.00	246,125.00
Operations and Maintenance	1,717,765.00	0.00	32,501.00	1,685,264.00	0.00
Pupil Transportation	1,560.00	0.00	1,560.00	0.00	0.00
Support Serv - Planning & Research	18,757.00	0.00	18,757.00	0.00	0.00
Support Serv - Communication	88,090.00	0.00	88,090.00	0.00	0.00
Support Serv - Staff & Personnel	441,539.00	0.00	0.00	441,539.00	441,539.00
Support Serv - Technology	60,312.00	0.00	0.00	60,312.00	60,312.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	77,099.00	0.00	77,099.00	0.00	0.00
Support Serv - Other	4,598.00	0.00	4,598.00	0.00	0.00
Community Services	79,874.00	0.00	79,874.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,502,798.00	0.00	7,069,558.00	2,433,240.00	747,976.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82724 University Yes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,407,763.79	80,472.00	2,327,291.79	0.00	0.00
Support Serv - Pupil	348,685.70	0.00	348,685.70	0.00	0.00
Support Serv - Instructional	730,943.50	0.00	730,943.50	0.00	0.00
Support Serv - Board of Ed	30,724.62	0.00	30,724.62	0.00	0.00
Support Serv - Executive Adm	782,162.32	0.00	782,162.32	0.00	0.00
Support Serv - Grant Writer	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - School Adm	275,557.03	0.00	275,557.03	0.00	0.00
Support Serv - Business	167,315.20	0.00	2,500.00	164,815.20	164,815.20
Operations and Maintenance	1,139,295.91	0.00	35,820.72	1,103,475.19	0.00
Pupil Transportation	293,159.54	0.00	293,159.54	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	1,744.31	0.00	0.00	1,744.31	1,744.31
Support Serv - Technology	228,714.39	0.00	87,384.63	141,329.76	141,329.76
Support Serv - Pupil Accounting	93,556.51	0.00	93,556.51	0.00	0.00
Support Serv - Central - Other	139,863.17	0.00	139,863.17	0.00	0.00
Support Serv - Other	19,369.39	0.00	19,369.39	0.00	0.00
Community Services	18,315.19	0.00	18,315.19	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 **	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
	6,687,170.57	80,472.00	5,195,334.11	1,411,364.46	307,889.27

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82725 Global Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,821,697.48	0.00	1,821,697.48	0.00	0.00
Support Serv - Pupil	116,715.48	0.00	116,715.48	0.00	0.00
Support Serv - Instructional	315,882.91	0.00	315,882.91	0.00	0.00
Support Serv - Board of Ed	48,017.68	0.00	48,017.68	0.00	0.00
Support Serv - Executive Adm	254,470.42	0.00	254,470.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	125,837.62	0.00	125,837.62	0.00	0.00
Support Serv - Business	408,057.64	16,089.88	7,241.95	384,725.81	384,725.81
Operations and Maintenance	736,226.44	783.55	39,028.93	696,413.96	0.00
Pupil Transportation	51,073.04	0.00	51,073.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,505.33	0.00	2,505.33	0.00	0.00
Support Serv - Staff & Personnel	6,562.02	0.00	0.00	6,562.02	6,562.02
Support Serv - Technology	32,656.97	0.00	0.00	32,656.97	32,656.97
Support Serv - Pupil Accounting	13,290.68	0.00	13,290.68	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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,663.85	163,118.43	137,545.42	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
	4,233,657.56	179,991.86	2,933,306.94	1,120,358.76	423,944.80

Michigan Department of Education
Costs for the Development of 2025-2026 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	4,618,183.00	0.00	4,618,183.00	0.00	0.00
Support Serv - Pupil	573,015.00	0.00	573,015.00	0.00	0.00
Support Serv - Instructional	1,002,304.00	0.00	1,002,304.00	0.00	0.00
Support Serv - Board of Ed	114,450.00	0.00	114,450.00	0.00	0.00
Support Serv - Executive Adm	314,767.00	0.00	314,767.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	755,757.00	0.00	755,757.00	0.00	0.00
Support Serv - Business	191,256.00	0.00	0.00	191,256.00	191,256.00
Operations and Maintenance	1,455,910.00	0.00	1,723.00	1,454,187.00	0.00
Pupil Transportation	13,253.00	0.00	13,253.00	0.00	0.00
Support Serv - Planning & Research	14,586.00	0.00	14,586.00	0.00	0.00
Support Serv - Communication	91,194.00	0.00	91,194.00	0.00	0.00
Support Serv - Staff & Personnel	343,197.00	0.00	0.00	343,197.00	343,197.00
Support Serv - Technology	40,209.00	0.00	1,518.00	38,691.00	38,691.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	59,984.00	0.00	59,984.00	0.00	0.00
Support Serv - Other	16,532.00	0.00	16,532.00	0.00	0.00
Community Services	191,423.00	0.00	191,423.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,796,020.00	0.00	7,768,689.00	2,027,331.00	573,144.00

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 82728 Jalen Rose Leadership Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,610,244.99	183,965.26	2,426,279.73	0.00	0.00
Support Serv - Pupil	510,990.11	0.00	510,990.11	0.00	0.00
Support Serv - Instructional	451,491.09	0.00	451,491.09	0.00	0.00
Support Serv - Board of Ed	41,466.25	0.00	41,466.25	0.00	0.00
Support Serv - Executive Adm	119,861.72	0.00	119,861.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	458,021.10	0.00	458,021.10	0.00	0.00
Support Serv - Business	733,218.97	0.00	0.00	733,218.97	733,218.97
Operations and Maintenance	531,352.28	0.00	13,124.58	518,227.70	0.00
Pupil Transportation	122,706.39	99,500.00	23,206.39	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	166,641.63	0.00	12,131.50	154,510.13	154,510.13
Support Serv - Technology	143,122.84	0.00	262.52	142,860.32	142,860.32
Support Serv - Pupil Accounting	772.58	0.00	772.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	203,222.62	0.00	203,222.62	0.00	0.00
Community Services	6,538.29	0.00	6,538.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	270,450.09	0.00	270,450.09	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	43,046.00	43,046.00	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
	6,413,146.95	326,511.26	4,537,818.57	1,548,817.12	1,030,589.42

Michigan Department of Education
Costs for the Development of 2025-2026 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	4,027,131.00	0.00	4,027,131.00	0.00	0.00
Support Serv - Pupil	351,991.00	0.00	351,991.00	0.00	0.00
Support Serv - Instructional	1,091,859.00	0.00	1,091,859.00	0.00	0.00
Support Serv - Board of Ed	154,021.00	0.00	154,021.00	0.00	0.00
Support Serv - Executive Adm	359,304.00	0.00	359,304.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	773,565.00	0.00	773,565.00	0.00	0.00
Support Serv - Business	296,419.00	0.00	0.00	296,419.00	296,419.00
Operations and Maintenance	1,627,517.00	0.00	10.00	1,627,507.00	0.00
Pupil Transportation	19,245.00	0.00	19,245.00	0.00	0.00
Support Serv - Planning & Research	22,594.00	0.00	22,594.00	0.00	0.00
Support Serv - Communication	75,433.00	0.00	75,433.00	0.00	0.00
Support Serv - Staff & Personnel	571,185.00	0.00	0.00	571,185.00	571,185.00
Support Serv - Technology	115,704.00	0.00	0.00	115,704.00	115,704.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	92,886.00	0.00	92,886.00	0.00	0.00
Support Serv - Other	17,868.00	0.00	17,868.00	0.00	0.00
Community Services	1,166.00	0.00	1,166.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,597,888.00	0.00	6,987,073.00	2,610,815.00	983,308.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82730 American International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,677,257.26	7,746.87	4,669,510.39	0.00	0.00
Support Serv - Pupil	798,644.06	0.00	798,644.06	0.00	0.00
Support Serv - Instructional	765,563.99	0.00	765,563.99	0.00	0.00
Support Serv - Board of Ed	35,371.42	0.00	35,371.42	0.00	0.00
Support Serv - Executive Adm	542,363.01	0.00	542,363.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	435,515.72	0.00	435,515.72	0.00	0.00
Support Serv - Business	215,519.99	49,025.73	41,804.82	124,689.44	124,689.44
Operations and Maintenance	1,221,898.56	175,753.90	85,004.14	961,140.52	0.00
Pupil Transportation	618,855.49	0.00	618,855.49	0.00	0.00
Support Serv - Planning & Research	1,890.00	0.00	1,890.00	0.00	0.00
Support Serv - Communication	65,175.35	0.00	65,175.35	0.00	0.00
Support Serv - Staff & Personnel	341,716.00	0.00	33,133.60	308,582.40	308,582.40
Support Serv - Technology	58,339.58	0.00	3,537.35	54,802.23	54,802.23
Support Serv - Pupil Accounting	66,226.45	0.00	66,226.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,641.46	0.00	128,641.46	0.00	0.00
Community Services	142,020.53	0.00	142,020.53	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	639,037.07	53,056.96	585,980.11	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
	10,754,035.94	285,583.46	9,019,237.89	1,449,214.59	488,074.07

**Michigan Department of Education
 Costs for the Development of 2025-2026 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	1,195,378.75	0.00	1,195,378.75	0.00	0.00
Support Serv - Pupil	213,607.16	0.00	213,607.16	0.00	0.00
Support Serv - Instructional	392,865.62	0.00	392,865.62	0.00	0.00
Support Serv - Board of Ed	22,717.87	0.00	22,717.87	0.00	0.00
Support Serv - Executive Adm	358,228.05	0.00	358,228.05	0.00	0.00
Support Serv - Grant Writer	6,250.00	0.00	6,250.00	0.00	0.00
Support Serv - School Adm	209,187.89	914.06	208,273.83	0.00	0.00
Support Serv - Business	159,187.34	12,313.16	7,127.10	139,747.08	139,747.08
Operations and Maintenance	976,378.94	17,470.80	363,731.23	595,176.91	0.00
Pupil Transportation	142,572.67	0.00	142,572.67	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	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Technology	132,043.72	0.00	23,235.65	108,808.07	108,808.07
Support Serv - Pupil Accounting	54,078.57	0.00	54,078.57	0.00	0.00
Support Serv - Central - Other	40,126.97	0.00	40,126.97	0.00	0.00
Support Serv - Other	7,110.88	0.00	7,110.88	0.00	0.00
Community Services	25,732.44	0.00	25,732.44	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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 **	75,690.12	75,690.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,014,156.99	106,388.14	3,064,036.79	843,732.06	248,555.15

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82737 Pathways Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	802,763.91	94,314.72	708,449.19	0.00	0.00
Support Serv - Pupil	303,044.66	0.00	303,044.66	0.00	0.00
Support Serv - Instructional	135,705.20	8,850.99	126,854.21	0.00	0.00
Support Serv - Board of Ed	19,517.27	0.00	19,517.27	0.00	0.00
Support Serv - Executive Adm	474,991.05	0.00	474,991.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	301,517.80	0.00	301,517.80	0.00	0.00
Support Serv - Business	61,703.26	0.00	0.00	61,703.26	61,703.26
Operations and Maintenance	292,379.47	24,225.31	0.00	268,154.16	0.00
Pupil Transportation	180,463.05	0.00	180,463.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	105,056.33	0.00	105,056.33	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,605.21	0.00	0.00	27,605.21	27,605.21
Support Serv - Pupil Accounting	7,996.10	0.00	7,996.10	0.00	0.00
Support Serv - Central - Other	10,161.93	0.00	10,161.93	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	105,778.02	0.00	105,778.02	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	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
	2,828,683.26	127,391.02	2,343,829.61	357,462.63	89,308.47

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 82739 Detroit Innovation Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,064,060.00	0.00	2,064,060.00	0.00	0.00
Support Serv - Pupil	164,643.00	0.00	164,643.00	0.00	0.00
Support Serv - Instructional	180,607.00	0.00	180,607.00	0.00	0.00
Support Serv - Board of Ed	28,934.00	0.00	28,934.00	0.00	0.00
Support Serv - Executive Adm	533,244.00	0.00	533,244.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	332,794.00	0.00	332,794.00	0.00	0.00
Support Serv - Business	5,582.00	0.00	0.00	5,582.00	5,582.00
Operations and Maintenance	248,973.00	8,561.00	0.00	240,412.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	52,603.00	8,310.00	9,556.00	34,737.00	34,737.00
Support Serv - Pupil Accounting	2,911.00	0.00	2,911.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,544.00	0.00	26,544.00	0.00	0.00
Community Services	13,700.00	0.00	13,700.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	323,885.00	475.00	323,410.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	3,978,480.00	17,346.00	3,680,403.00	280,731.00	40,319.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82742 Madison-Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,184,340.00	23,029.00	2,161,311.00	0.00	0.00
Support Serv - Pupil	414,918.00	0.00	414,918.00	0.00	0.00
Support Serv - Instructional	470,494.00	0.00	470,494.00	0.00	0.00
Support Serv - Board of Ed	31,615.00	0.00	31,615.00	0.00	0.00
Support Serv - Executive Adm	714,328.00	0.00	714,328.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200,026.00	0.00	200,026.00	0.00	0.00
Support Serv - Business	50,491.00	25,334.00	0.00	25,157.00	25,157.00
Operations and Maintenance	1,297,874.00	0.00	79,127.00	1,218,747.00	0.00
Pupil Transportation	11,596.00	0.00	11,596.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,068.00	0.00	1,068.00	0.00	0.00
Support Serv - Staff & Personnel	40,248.00	0.00	8,732.00	31,516.00	31,516.00
Support Serv - Technology	138,278.00	0.00	0.00	138,278.00	138,278.00
Support Serv - Pupil Accounting	58,275.00	0.00	58,275.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	55,203.00	0.00	55,203.00	0.00	0.00
Community Services	27,343.00	0.00	27,343.00	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	350,601.00	0.00	350,601.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	6,046,698.00	48,363.00	4,584,637.00	1,413,698.00	194,951.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82743 Plymouth Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,773,995.00	0.00	3,773,995.00	0.00	0.00
Support Serv - Pupil	381,878.00	0.00	381,878.00	0.00	0.00
Support Serv - Instructional	1,019,244.00	0.00	1,019,244.00	0.00	0.00
Support Serv - Board of Ed	137,117.00	0.00	137,117.00	0.00	0.00
Support Serv - Executive Adm	355,975.00	0.00	355,975.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	702,955.00	0.00	702,955.00	0.00	0.00
Support Serv - Business	262,242.00	0.00	0.00	262,242.00	262,242.00
Operations and Maintenance	1,712,701.00	0.00	987.00	1,711,714.00	0.00
Pupil Transportation	18,140.00	0.00	18,140.00	0.00	0.00
Support Serv - Planning & Research	20,065.00	0.00	20,065.00	0.00	0.00
Support Serv - Communication	74,902.00	0.00	74,902.00	0.00	0.00
Support Serv - Staff & Personnel	488,594.00	0.00	0.00	488,594.00	488,594.00
Support Serv - Technology	129,137.00	0.00	0.00	129,137.00	129,137.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	82,692.00	0.00	82,692.00	0.00	0.00
Support Serv - Other	13,341.00	0.00	13,341.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,172,978.00	0.00	6,581,291.00	2,591,687.00	879,973.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82744 Escuela Avancemos
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,598,438.90	0.00	2,598,438.90	0.00	0.00
Support Serv - Pupil	386,138.15	0.00	386,138.15	0.00	0.00
Support Serv - Instructional	359,632.97	0.00	359,632.97	0.00	0.00
Support Serv - Board of Ed	19,647.80	0.00	19,647.80	0.00	0.00
Support Serv - Executive Adm	600,173.42	0.00	600,173.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	446,198.78	8,491.08	437,707.70	0.00	0.00
Support Serv - Business	114,210.90	37,159.18	0.00	77,051.72	77,051.72
Operations and Maintenance	1,175,459.59	0.00	44,169.12	1,131,290.47	0.00
Pupil Transportation	494,732.68	0.00	494,732.68	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	100,174.82	0.00	80,534.00	19,640.82	19,640.82
Support Serv - Technology	20,970.00	0.00	0.00	20,970.00	20,970.00
Support Serv - Pupil Accounting	37,238.25	0.00	37,238.25	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	49,007.98	0.00	49,007.98	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	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
	6,402,024.24	45,650.26	5,107,420.97	1,248,953.01	117,662.54

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82745 Caniff Liberty Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,826,873.60	0.00	2,826,873.60	0.00	0.00
Support Serv - Pupil	293,844.97	0.00	293,844.97	0.00	0.00
Support Serv - Instructional	387,692.44	0.00	387,692.44	0.00	0.00
Support Serv - Board of Ed	17,350.00	0.00	17,350.00	0.00	0.00
Support Serv - Executive Adm	301,493.57	0.00	301,493.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	241,007.64	0.00	241,007.64	0.00	0.00
Support Serv - Business	1,270,148.31	0.00	0.00	1,270,148.31	1,270,148.31
Operations and Maintenance	1,954,434.25	685,540.10	200,605.56	1,068,288.59	0.00
Pupil Transportation	147,932.17	0.00	147,932.17	0.00	0.00
Support Serv - Planning & Research	11,340.93	0.00	11,340.93	0.00	0.00
Support Serv - Communication	8,342.46	0.00	8,342.46	0.00	0.00
Support Serv - Staff & Personnel	111,081.00	0.00	111,081.00	0.00	0.00
Support Serv - Technology	18,747.80	0.00	0.00	18,747.80	18,747.80
Support Serv - Pupil Accounting	5,396.00	0.00	5,396.00	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	138,844.55	0.00	138,844.55	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	662,559.36	552,258.23	110,301.13	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
	8,397,089.05	1,237,798.33	4,802,106.02	2,357,184.70	1,288,896.11

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82746 W-A-Y Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,090,171.11	0.00	1,090,171.11	0.00	0.00
Support Serv - Pupil	182,989.28	0.00	182,989.28	0.00	0.00
Support Serv - Instructional	272,893.87	0.00	272,893.87	0.00	0.00
Support Serv - Board of Ed	26,247.84	1,768.34	24,479.50	0.00	0.00
Support Serv - Executive Adm	273,371.94	0.00	273,371.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	135,793.27	0.00	135,793.27	0.00	0.00
Support Serv - Business	131,825.64	4,345.92	0.00	127,479.72	127,479.72
Operations and Maintenance	392,161.06	0.00	43,150.50	349,010.56	0.00
Pupil Transportation	4,234.00	0.00	4,234.00	0.00	0.00
Support Serv - Planning & Research	69,220.86	0.00	69,220.86	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,688.50	0.00	9,688.50	0.00	0.00
Support Serv - Technology	74,883.44	0.00	33,115.08	41,768.36	41,768.36
Support Serv - Pupil Accounting	12,898.84	0.00	12,898.84	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	450.00	0.00	450.00	0.00	0.00
Community Services	5,060.00	0.00	5,060.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	65,162.00	0.00	65,162.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	2,747,051.65	6,114.26	2,222,678.75	518,258.64	169,248.08

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82747 MacDowell Preparatory Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,394,240.00	115,509.00	2,278,731.00	0.00	0.00
Support Serv - Pupil	434,385.00	0.00	434,385.00	0.00	0.00
Support Serv - Instructional	554,532.00	0.00	554,532.00	0.00	0.00
Support Serv - Board of Ed	249,847.00	0.00	249,847.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	365,408.00	0.00	365,408.00	0.00	0.00
Support Serv - Business	140,453.00	0.00	0.00	140,453.00	140,453.00
Operations and Maintenance	578,651.00	0.00	0.00	578,651.00	0.00
Pupil Transportation	49,730.00	0.00	49,730.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	136,590.00	0.00	0.00	136,590.00	136,590.00
Support Serv - Pupil Accounting	1,237.00	0.00	1,237.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,841.00	0.00	1,841.00	0.00	0.00
Community Services	83,982.73	0.00	83,982.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	117,650.00	0.00	117,650.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	5,108,546.73	115,509.00	4,137,343.73	855,694.00	277,043.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82748 Rutherford Winans Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,211,397.00	0.00	1,211,397.00	0.00	0.00
Support Serv - Pupil	175,408.00	0.00	175,408.00	0.00	0.00
Support Serv - Instructional	166,404.00	0.00	166,404.00	0.00	0.00
Support Serv - Board of Ed	55,756.00	0.00	55,756.00	0.00	0.00
Support Serv - Executive Adm	289,434.00	0.00	289,434.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	225,176.00	0.00	225,176.00	0.00	0.00
Support Serv - Business	16,262.00	8,423.00	0.00	7,839.00	7,839.00
Operations and Maintenance	502,291.00	0.00	0.00	502,291.00	0.00
Pupil Transportation	74,042.00	0.00	74,042.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	77,970.00	0.00	0.00	77,970.00	77,970.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,400.00	0.00	3,400.00	0.00	0.00
Community Services	3,942.00	0.00	3,942.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,801,482.00	8,423.00	2,204,959.00	588,100.00	85,809.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,573,478.07	0.00	2,573,478.07	0.00	0.00
Support Serv - Pupil	213,409.69	0.00	213,409.69	0.00	0.00
Support Serv - Instructional	448,877.69	0.00	448,877.69	0.00	0.00
Support Serv - Board of Ed	140,940.39	0.00	140,940.39	0.00	0.00
Support Serv - Executive Adm	824,667.10	0.00	824,667.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	355,011.84	0.00	355,011.84	0.00	0.00
Support Serv - Business	206.47	0.00	0.00	206.47	206.47
Operations and Maintenance	780,633.88	2,125.00	273,903.92	504,604.96	0.00
Pupil Transportation	236,090.77	0.00	236,090.77	0.00	0.00
Support Serv - Planning & Research	34,039.84	0.00	34,039.84	0.00	0.00
Support Serv - Communication	40,676.66	0.00	40,676.66	0.00	0.00
Support Serv - Staff & Personnel	103,925.00	0.00	103,925.00	0.00	0.00
Support Serv - Technology	154,541.94	0.00	0.00	154,541.94	154,541.94
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	5,925.00	0.00	5,925.00	0.00	0.00
Community Services	40,210.51	0.00	40,210.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,800.00	28,800.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	5,981,434.85	30,925.00	5,291,156.48	659,353.37	154,748.41

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82751 Michigan Educational Choice Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,774,801.71	0.00	1,774,801.71	0.00	0.00
Support Serv - Pupil	131,159.23	0.00	131,159.23	0.00	0.00
Support Serv - Instructional	303,833.25	0.00	303,833.25	0.00	0.00
Support Serv - Board of Ed	556,933.77	0.00	556,933.77	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	295,354.72	0.00	295,354.72	0.00	0.00
Support Serv - Business	49,084.79	0.00	0.00	49,084.79	49,084.79
Operations and Maintenance	680,939.44	52,900.00	117,262.35	510,777.09	0.00
Pupil Transportation	2,200.00	0.00	2,200.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	26,482.56	0.00	7,544.23	18,938.33	18,938.33
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	10,927.81	450.82	10,476.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	82,025.00	82,025.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,282.70	10,855.08	248,427.62	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
	4,173,024.98	146,230.90	3,447,993.87	578,800.21	68,023.12

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,396,873.04	16,435.41	1,380,437.63	0.00	0.00
Support Serv - Pupil	278,937.36	0.00	278,937.36	0.00	0.00
Support Serv - Instructional	322,733.74	0.00	322,733.74	0.00	0.00
Support Serv - Board of Ed	95,972.40	0.00	95,972.40	0.00	0.00
Support Serv - Executive Adm	453,956.81	0.00	453,956.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	237,943.45	0.00	237,943.45	0.00	0.00
Support Serv - Business	396,769.64	0.00	0.00	396,769.64	396,769.64
Operations and Maintenance	189,525.61	0.00	112,239.76	77,285.85	0.00
Pupil Transportation	1,625.00	0.00	1,625.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	181,202.04	0.00	0.00	181,202.04	181,202.04
Support Serv - Technology	192,657.19	0.00	149,641.33	43,015.86	43,015.86
Support Serv - Pupil Accounting	649.00	0.00	649.00	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	19,743.73	0.00	19,743.73	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
	3,768,589.01	16,435.41	3,053,880.21	698,273.39	620,987.54

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82754 Tipton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,511,960.24	0.00	3,511,960.24	0.00	0.00
Support Serv - Pupil	275,240.76	0.00	275,240.76	0.00	0.00
Support Serv - Instructional	139,040.51	0.00	139,040.51	0.00	0.00
Support Serv - Board of Ed	51,900.64	0.00	51,900.64	0.00	0.00
Support Serv - Executive Adm	770,894.61	0.00	770,894.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	610,997.35	1,261.58	609,735.77	0.00	0.00
Support Serv - Business	5,718.00	0.00	0.00	5,718.00	5,718.00
Operations and Maintenance	851,321.39	25,828.74	169,040.63	656,452.02	0.00
Pupil Transportation	21,948.00	0.00	21,948.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,000.00	0.00	6,000.00	0.00	0.00
Support Serv - Staff & Personnel	1,260.25	0.00	1,260.25	0.00	0.00
Support Serv - Technology	4,227.81	0.00	0.00	4,227.81	4,227.81
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	61,679.67	0.00	61,679.67	0.00	0.00
Community Services	21,371.81	0.00	21,371.81	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	364,596.77	298,097.39	66,499.38	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 **	381,550.00	381,550.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	701,370.29	701,370.29	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
	7,781,078.10	1,408,108.00	5,706,572.27	666,397.83	9,945.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82756 Taylor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,825,825.00	0.00	2,825,825.00	0.00	0.00
Support Serv - Pupil	311,382.00	0.00	311,382.00	0.00	0.00
Support Serv - Instructional	669,671.00	0.00	669,671.00	0.00	0.00
Support Serv - Board of Ed	82,288.00	0.00	82,288.00	0.00	0.00
Support Serv - Executive Adm	150,156.00	0.00	150,156.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	707,278.00	0.00	707,278.00	0.00	0.00
Support Serv - Business	84,967.00	0.00	0.00	84,967.00	84,967.00
Operations and Maintenance	573,723.00	0.00	129.00	573,594.00	0.00
Pupil Transportation	10,100.00	0.00	10,100.00	0.00	0.00
Support Serv - Planning & Research	5,979.00	0.00	5,979.00	0.00	0.00
Support Serv - Communication	41,307.00	0.00	41,307.00	0.00	0.00
Support Serv - Staff & Personnel	116,174.00	0.00	0.00	116,174.00	116,174.00
Support Serv - Technology	27,478.00	0.00	0.00	27,478.00	27,478.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	23,068.00	0.00	23,068.00	0.00	0.00
Support Serv - Other	70,098.00	0.00	70,098.00	0.00	0.00
Community Services	92,266.00	0.00	92,266.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	5,791,760.00	0.00	4,989,547.00	802,213.00	228,619.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82757 Grand River Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,537,747.00	0.00	3,537,747.00	0.00	0.00
Support Serv - Pupil	658,476.00	0.00	658,476.00	0.00	0.00
Support Serv - Instructional	955,754.00	0.00	955,754.00	0.00	0.00
Support Serv - Board of Ed	130,592.00	0.00	130,592.00	0.00	0.00
Support Serv - Executive Adm	303,837.00	0.00	303,837.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	772,431.00	0.00	772,431.00	0.00	0.00
Support Serv - Business	210,698.00	0.00	0.00	210,698.00	210,698.00
Operations and Maintenance	1,719,465.00	0.00	-804.00	1,720,269.00	0.00
Pupil Transportation	25,688.00	0.00	25,688.00	0.00	0.00
Support Serv - Planning & Research	16,087.00	0.00	16,087.00	0.00	0.00
Support Serv - Communication	70,368.00	0.00	70,368.00	0.00	0.00
Support Serv - Staff & Personnel	378,242.00	0.00	0.00	378,242.00	378,242.00
Support Serv - Technology	71,569.00	0.00	0.00	71,569.00	71,569.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,206.00	0.00	66,206.00	0.00	0.00
Support Serv - Other	21,956.00	0.00	21,956.00	0.00	0.00
Community Services	32,560.00	0.00	32,560.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,971,676.00	0.00	6,590,898.00	2,380,778.00	660,509.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82760 Cornerstone Jefferson-Douglass Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,379,036.00	0.00	3,379,036.00	0.00	0.00
Support Serv - Pupil	567,598.00	0.00	567,598.00	0.00	0.00
Support Serv - Instructional	463,845.00	0.00	463,845.00	0.00	0.00
Support Serv - Board of Ed	25,917.00	0.00	25,917.00	0.00	0.00
Support Serv - Executive Adm	1,045,746.00	0.00	1,045,746.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	368,368.00	0.00	368,368.00	0.00	0.00
Support Serv - Business	73,382.00	53,084.00	0.00	20,298.00	20,298.00
Operations and Maintenance	2,004,736.00	13,697.00	100,230.00	1,890,809.00	0.00
Pupil Transportation	30,007.00	0.00	30,007.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,052.00	0.00	1,052.00	0.00	0.00
Support Serv - Staff & Personnel	59,740.00	0.00	5,899.00	53,841.00	53,841.00
Support Serv - Technology	143,169.00	0.00	0.00	143,169.00	143,169.00
Support Serv - Pupil Accounting	62,350.00	0.00	62,350.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,149.00	0.00	57,149.00	0.00	0.00
Community Services	26,773.00	0.00	26,773.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	537,335.00	0.00	537,335.00	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
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
	8,846,203.00	66,781.00	6,671,305.00	2,108,117.00	217,308.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82762 Inkster Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,575,859.88	33,355.04	1,542,504.84	0.00	0.00
Support Serv - Pupil	170,625.29	0.00	170,625.29	0.00	0.00
Support Serv - Instructional	116,097.25	0.00	116,097.25	0.00	0.00
Support Serv - Board of Ed	98,470.09	0.00	98,470.09	0.00	0.00
Support Serv - Executive Adm	72,112.38	0.00	72,112.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	335,675.13	0.00	335,675.13	0.00	0.00
Support Serv - Business	40,687.15	18,635.15	21,500.00	552.00	552.00
Operations and Maintenance	756,493.77	0.00	91,454.27	665,039.50	0.00
Pupil Transportation	311,354.28	0.00	311,354.28	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	51,000.00	0.00	47,000.00	4,000.00	4,000.00
Support Serv - Technology	55,507.81	0.00	0.00	55,507.81	55,507.81
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	1,079.00	0.00	1,079.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,620.35	267,965.60	14,654.75	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
	3,867,582.38	319,955.79	2,822,527.28	725,099.31	60,059.81

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82763 Discovery Creative Pathways
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,689,391.31	29,781.50	4,659,609.81	0.00	0.00
Support Serv - Pupil	694,777.65	0.00	694,777.65	0.00	0.00
Support Serv - Instructional	132,049.70	0.00	132,049.70	0.00	0.00
Support Serv - Board of Ed	117,493.35	0.00	117,493.35	0.00	0.00
Support Serv - Executive Adm	232,760.53	0.00	232,760.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	766,286.21	0.00	766,286.21	0.00	0.00
Support Serv - Business	1,461,372.95	0.00	0.00	1,461,372.95	1,461,372.95
Operations and Maintenance	1,858,991.75	0.00	216,769.61	1,642,222.14	0.00
Pupil Transportation	479,773.26	0.00	479,773.26	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	1,898.39	0.00	0.00	1,898.39	1,898.39
Support Serv - Technology	227,098.32	58,213.08	33,779.26	135,105.98	135,105.98
Support Serv - Pupil Accounting	1,021.73	0.00	1,021.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,530.30	0.00	15,530.30	0.00	0.00
Community Services	5,623.93	0.00	5,623.93	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	643,477.00	0.00	643,477.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	11,327,546.38	87,994.58	7,998,952.34	3,240,599.46	1,598,377.32

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82765 Pembroke Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,993,686.00	0.00	2,993,686.00	0.00	0.00
Support Serv - Pupil	282,938.00	0.00	282,938.00	0.00	0.00
Support Serv - Instructional	625,183.00	0.00	625,183.00	0.00	0.00
Support Serv - Board of Ed	63,496.00	0.00	63,496.00	0.00	0.00
Support Serv - Executive Adm	122,544.00	0.00	122,544.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	562,192.00	0.00	562,192.00	0.00	0.00
Support Serv - Business	86,691.00	0.00	0.00	86,691.00	86,691.00
Operations and Maintenance	1,237,386.00	0.00	1,025.00	1,236,361.00	0.00
Pupil Transportation	1,473.00	0.00	1,473.00	0.00	0.00
Support Serv - Planning & Research	5,478.00	0.00	5,478.00	0.00	0.00
Support Serv - Communication	73,394.00	0.00	73,394.00	0.00	0.00
Support Serv - Staff & Personnel	110,778.00	0.00	0.00	110,778.00	110,778.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,494.00	0.00	19,494.00	0.00	0.00
Support Serv - Other	895.00	0.00	895.00	0.00	0.00
Community Services	7,301.00	0.00	7,301.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	6,192,929.00	0.00	4,759,099.00	1,433,830.00	197,469.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82766 Westfield Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,555,103.00	0.00	10,555,103.00	0.00	0.00
Support Serv - Pupil	1,300,393.00	0.00	1,300,393.00	0.00	0.00
Support Serv - Instructional	2,296,675.00	0.00	2,296,675.00	0.00	0.00
Support Serv - Board of Ed	212,178.00	0.00	212,178.00	0.00	0.00
Support Serv - Executive Adm	611,162.00	0.00	611,162.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,538,933.00	0.00	1,538,933.00	0.00	0.00
Support Serv - Business	406,095.00	0.00	0.00	406,095.00	406,095.00
Operations and Maintenance	2,269,463.00	0.00	-29,757.00	2,299,220.00	0.00
Pupil Transportation	40,757.00	0.00	40,757.00	0.00	0.00
Support Serv - Planning & Research	30,152.00	0.00	30,152.00	0.00	0.00
Support Serv - Communication	70,726.00	0.00	70,726.00	0.00	0.00
Support Serv - Staff & Personnel	943,955.00	0.00	0.00	943,955.00	943,955.00
Support Serv - Technology	245,087.00	0.00	0.00	245,087.00	245,087.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	121,802.00	0.00	121,802.00	0.00	0.00
Support Serv - Other	132,280.00	0.00	132,280.00	0.00	0.00
Community Services	259,713.00	0.00	259,713.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	21,034,474.00	0.00	17,140,117.00	3,894,357.00	1,595,137.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82767 Ivywood Classical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,675,343.82	21,115.60	2,654,228.22	0.00	0.00
Support Serv - Pupil	171,783.35	0.00	171,783.35	0.00	0.00
Support Serv - Instructional	234,460.37	30,774.90	203,685.47	0.00	0.00
Support Serv - Board of Ed	31,447.78	0.00	31,447.78	0.00	0.00
Support Serv - Executive Adm	870,950.94	0.00	870,950.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	327,397.90	0.00	327,397.90	0.00	0.00
Support Serv - Business	97,432.13	178.89	0.00	97,253.24	97,253.24
Operations and Maintenance	2,372,554.06	1,880,577.73	18,949.50	473,026.83	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	21,661.99	0.00	21,661.99	0.00	0.00
Support Serv - Staff & Personnel	13,206.07	0.00	0.00	13,206.07	13,206.07
Support Serv - Technology	56,885.50	0.00	3,442.50	53,443.00	53,443.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	60,804.83	0.00	60,804.83	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	70,854.25	0.00	70,854.25	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 **	170,538.64	170,538.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,909,322.30	4,909,322.30	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
	12,084,643.93	7,012,508.06	4,435,206.73	636,929.14	163,902.31

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82772 Fostering Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	543,043.78	0.00	543,043.78	0.00	0.00
Support Serv - Pupil	141,661.14	0.00	141,661.14	0.00	0.00
Support Serv - Instructional	5,184.00	0.00	5,184.00	0.00	0.00
Support Serv - Board of Ed	8,892.00	0.00	8,892.00	0.00	0.00
Support Serv - Executive Adm	140,703.51	0.00	140,703.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	237,148.66	0.00	237,148.66	0.00	0.00
Support Serv - Business	1,393.70	0.00	0.00	1,393.70	1,393.70
Operations and Maintenance	40,630.20	0.00	13,480.00	27,150.20	0.00
Pupil Transportation	59,865.00	0.00	59,865.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	20,493.82	0.00	0.00	20,493.82	20,493.82
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	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	64,034.76	2,852.96	61,181.80	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
	1,263,050.57	2,852.96	1,211,159.89	49,037.72	21,887.52

**Michigan Department of Education
Costs for the Development of 2025-2026 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	8,196,831.67	0.00	8,196,831.67	0.00	0.00
Support Serv - Pupil	1,763,992.26	0.00	1,763,992.26	0.00	0.00
Support Serv - Instructional	1,109,248.85	0.00	1,109,248.85	0.00	0.00
Support Serv - Board of Ed	106,834.00	0.00	106,834.00	0.00	0.00
Support Serv - Executive Adm	2,378,091.22	0.00	2,378,091.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	997,337.73	0.00	997,337.73	0.00	0.00
Support Serv - Business	196,062.01	135,751.54	0.00	60,310.47	60,310.47
Operations and Maintenance	4,560,347.49	40,094.25	162,214.27	4,358,038.97	0.00
Pupil Transportation	92,311.75	0.00	92,311.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,268.39	0.00	6,268.39	0.00	0.00
Support Serv - Staff & Personnel	145,188.92	0.00	11,790.00	133,398.92	133,398.92
Support Serv - Technology	432,982.47	0.00	0.00	432,982.47	432,982.47
Support Serv - Pupil Accounting	155,527.92	0.00	155,527.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	229,477.21	0.00	229,477.21	0.00	0.00
Community Services	77,954.13	0.00	77,954.13	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	1,815.23	0.00	0.00	1,815.23	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,029,704.19	0.00	1,029,704.19	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
	21,479,975.44	175,845.79	16,317,583.59	4,986,546.06	626,691.86

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82775 KIPP Detroit Imani Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	358,465.81	0.00	358,465.81	0.00	0.00
Support Serv - Pupil	22,178.98	0.00	22,178.98	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,629.92	0.00	18,629.92	0.00	0.00
Support Serv - Executive Adm	282,762.78	0.00	282,762.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,401.71	4,574.84	51,826.87	0.00	0.00
Support Serv - Business	47,777.20	0.00	0.00	47,777.20	47,777.20
Operations and Maintenance	159,413.09	0.00	0.00	159,413.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	97,002.69	0.00	0.00	97,002.69	97,002.69
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	7,363.97	6,683.35	680.62	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	69,384.70	69,384.70	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
	1,119,380.85	80,642.89	734,544.98	304,192.98	144,779.89

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82776 SER YouthBuild Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	693,171.03	63,962.58	629,208.45	0.00	0.00
Support Serv - Pupil	189,184.27	0.00	189,184.27	0.00	0.00
Support Serv - Instructional	58,999.21	0.00	58,999.21	0.00	0.00
Support Serv - Board of Ed	24,161.72	0.00	24,161.72	0.00	0.00
Support Serv - Executive Adm	378,713.36	0.00	378,713.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357,254.06	0.00	357,254.06	0.00	0.00
Support Serv - Business	8,932.34	2,190.05	0.00	6,742.29	6,742.29
Operations and Maintenance	856,424.92	689,809.91	98,792.50	67,822.51	0.00
Pupil Transportation	3,775.84	0.00	3,775.84	0.00	0.00
Support Serv - Planning & Research	5,148.73	0.00	5,148.73	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,015.12	0.00	0.00	2,015.12	2,015.12
Support Serv - Technology	119,097.58	6,106.66	0.00	112,990.92	112,990.92
Support Serv - Pupil Accounting	634.97	0.00	634.97	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
	2,697,513.15	762,069.20	1,745,873.11	189,570.84	121,748.33

**Michigan Department of Education
 Costs for the Development of 2025-2026 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	3,070,253.00	0.00	3,070,253.00	0.00	0.00
Support Serv - Pupil	352,779.97	0.00	352,779.97	0.00	0.00
Support Serv - Instructional	83,694.24	0.00	83,694.24	0.00	0.00
Support Serv - Board of Ed	110,144.40	0.00	110,144.40	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	507,874.96	0.00	507,874.96	0.00	0.00
Support Serv - Business	194,390.99	0.00	56,320.32	138,070.67	138,070.67
Operations and Maintenance	635,490.96	6,939.24	1,918.00	626,633.72	0.00
Pupil Transportation	42,799.17	0.00	42,799.17	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	102,930.24	0.00	247.00	102,683.24	102,683.24
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	0.00	0.00	0.00	0.00	0.00
Community Services	7,435.45	0.00	7,435.45	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	4,546.00	157.58	4,388.42	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
	5,112,339.38	7,096.82	4,237,854.93	867,387.63	240,753.91

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82915 Eaton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,506,973.00	0.00	2,506,973.00	0.00	0.00
Support Serv - Pupil	172,544.00	0.00	172,544.00	0.00	0.00
Support Serv - Instructional	255,078.00	0.00	255,078.00	0.00	0.00
Support Serv - Board of Ed	39,969.00	0.00	39,969.00	0.00	0.00
Support Serv - Executive Adm	531,713.00	0.00	531,713.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	276,538.00	5,579.00	270,959.00	0.00	0.00
Support Serv - Business	27,341.00	0.00	0.00	27,341.00	27,341.00
Operations and Maintenance	345,080.00	0.00	22,101.00	322,979.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	397.00	0.00	397.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	152,874.00	1,950.00	9,225.00	141,699.00	141,699.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,190.00	0.00	41,190.00	0.00	0.00
Community Services	15,498.00	0.00	15,498.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	409,916.00	14,798.00	395,118.00	0.00	0.00
Community Services	8,594.00	0.00	8,594.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	4,783,705.00	22,327.00	4,269,359.00	492,019.00	169,040.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82918 Cesar Chavez Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,853,146.42	238,055.00	14,615,091.42	0.00	0.00
Support Serv - Pupil	1,363,444.41	3,814.66	1,359,629.75	0.00	0.00
Support Serv - Instructional	1,904,352.30	0.00	1,904,352.30	0.00	0.00
Support Serv - Board of Ed	25,506.11	0.00	25,506.11	0.00	0.00
Support Serv - Executive Adm	1,809,355.12	0.00	1,809,355.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,340,863.90	0.00	2,340,863.90	0.00	0.00
Support Serv - Business	555,021.07	0.00	91,314.09	463,706.98	463,706.98
Operations and Maintenance	3,540,350.62	376,119.99	1,094,565.10	2,069,665.53	0.00
Pupil Transportation	574,486.95	0.00	574,486.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	121,937.75	0.00	121,937.75	0.00	0.00
Support Serv - Staff & Personnel	351,364.95	0.00	16,122.10	335,242.85	335,242.85
Support Serv - Technology	324,904.82	0.00	87,934.10	236,970.72	236,970.72
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	137,882.40	0.00	137,882.40	0.00	0.00
Community Services	331,197.11	0.00	331,197.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	732,670.41	732,670.41	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,856,188.48	114,421.68	1,741,766.80	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 **	1,189,603.98	1,189,603.98	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
	32,012,276.80	2,654,685.72	26,252,005.00	3,105,586.08	1,035,920.55

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82919 Commonwealth Community Development Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,036,056.00	0.00	1,036,056.00	0.00	0.00
Support Serv - Pupil	54,550.00	0.00	54,550.00	0.00	0.00
Support Serv - Instructional	82,350.00	0.00	82,350.00	0.00	0.00
Support Serv - Board of Ed	46,405.00	0.00	46,405.00	0.00	0.00
Support Serv - Executive Adm	227,352.00	0.00	227,352.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	65,383.00	0.00	65,383.00	0.00	0.00
Support Serv - Business	49,275.00	4,628.00	0.00	44,647.00	44,647.00
Operations and Maintenance	375,445.00	0.00	0.00	375,445.00	0.00
Pupil Transportation	161,057.00	59,164.00	101,893.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,418.00	0.00	0.00	2,418.00	2,418.00
Support Serv - Technology	73,387.00	0.00	0.00	73,387.00	73,387.00
Support Serv - Pupil Accounting	0.00	0.00	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	2,899.00	0.00	2,899.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,302.00	86,160.00	89,142.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	2,351,879.00	149,952.00	1,706,030.00	495,897.00	120,452.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	2,950,129.52	25,024.00	2,925,105.52	0.00	0.00
Support Serv - Pupil	518,407.69	0.00	518,407.69	0.00	0.00
Support Serv - Instructional	575,823.83	0.00	575,823.83	0.00	0.00
Support Serv - Board of Ed	30,510.68	0.00	30,510.68	0.00	0.00
Support Serv - Executive Adm	483,816.49	0.00	483,816.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	629,210.22	0.00	629,210.22	0.00	0.00
Support Serv - Business	209,294.14	824.36	15,112.06	193,357.72	193,357.72
Operations and Maintenance	910,838.23	75,123.93	216,910.28	618,804.02	0.00
Pupil Transportation	1,016,076.47	570,100.00	445,976.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,206.30	0.00	42,206.30	0.00	0.00
Support Serv - Staff & Personnel	110,416.03	0.00	6,871.52	103,544.51	103,544.51
Support Serv - Technology	48,532.07	0.00	8,264.91	40,267.16	40,267.16
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	72,666.90	0.00	72,666.90	0.00	0.00
Community Services	93,489.68	0.00	93,489.68	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	441,402.21	32,647.00	408,755.21	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 **	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
	8,132,820.46	703,719.29	6,473,127.76	955,973.41	337,169.39

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82923 Chandler Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,483,065.46	23,727.70	10,459,337.76	0.00	0.00
Support Serv - Pupil	1,384,712.68	0.00	1,384,712.68	0.00	0.00
Support Serv - Instructional	2,031,602.89	138,796.00	1,892,806.89	0.00	0.00
Support Serv - Board of Ed	433,952.83	0.00	433,952.83	0.00	0.00
Support Serv - Executive Adm	2,555,519.33	0.00	2,555,519.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,963,326.54	2,808.42	2,960,518.12	0.00	0.00
Support Serv - Business	357,907.51	0.00	155,500.50	202,407.01	202,407.01
Operations and Maintenance	2,989,287.53	0.00	0.00	2,989,287.53	0.00
Pupil Transportation	143,094.00	0.00	143,094.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	410,261.04	0.00	410,261.04	0.00	0.00
Support Serv - Technology	742,634.47	0.00	0.00	742,634.47	742,634.47
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	893,114.57	0.00	893,114.57	0.00	0.00
Community Services	290,369.14	0.00	290,369.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,989,731.04	1,989,731.04	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	1,673,393.78	1,336,079.30	337,314.48	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 **	1,132,659.35	1,132,659.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,474,632.16	4,623,801.81	21,916,501.34	3,934,329.01	945,041.48

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82925 Detroit Community Schools
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,287,985.00	0.00	3,287,985.00	0.00	0.00
Support Serv - Pupil	609,294.00	0.00	609,294.00	0.00	0.00
Support Serv - Instructional	485,232.00	0.00	485,232.00	0.00	0.00
Support Serv - Board of Ed	40,557.00	0.00	40,557.00	0.00	0.00
Support Serv - Executive Adm	828,618.00	0.00	828,618.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,728.00	0.00	329,728.00	0.00	0.00
Support Serv - Business	185,241.00	0.00	60,437.00	124,804.00	124,804.00
Operations and Maintenance	1,447,720.00	2,356.00	455,703.00	989,661.00	0.00
Pupil Transportation	520,240.00	0.00	520,240.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,244.00	0.00	7,244.00	0.00	0.00
Support Serv - Staff & Personnel	9,321.00	0.00	0.00	9,321.00	9,321.00
Support Serv - Technology	72,476.00	599.00	4,500.00	67,377.00	67,377.00
Support Serv - Pupil Accounting	62,563.00	0.00	62,563.00	0.00	0.00
Support Serv - Central - Other	130,626.00	0.00	130,626.00	0.00	0.00
Support Serv - Other	117,765.00	0.00	117,765.00	0.00	0.00
Community Services	87,527.00	0.00	87,527.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	166,172.00	166,172.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	563,188.00	224,387.00	338,801.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	418,900.00	418,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,370,397.00	812,414.00	7,366,820.00	1,191,163.00	201,502.00

**Michigan Department of Education
 Costs for the Development of 2025-2026 Federal Indirect Cost Rate
 82926 Henry Ford Academy
 Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,962,688.18	0.00	3,962,688.18	0.00	0.00
Support Serv - Pupil	746,380.27	0.00	746,380.27	0.00	0.00
Support Serv - Instructional	238,690.05	0.00	238,690.05	0.00	0.00
Support Serv - Board of Ed	72,495.50	0.00	72,495.50	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	592,346.38	0.00	592,346.38	0.00	0.00
Support Serv - Business	512,911.94	0.00	0.00	512,911.94	512,911.94
Operations and Maintenance	702,933.34	0.00	32,147.54	670,785.80	0.00
Pupil Transportation	38,463.61	0.00	38,463.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,640.54	0.00	5,640.54	0.00	0.00
Support Serv - Staff & Personnel	2,810.85	0.00	2,242.60	568.25	568.25
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	127,058.17	0.00	127,058.17	0.00	0.00
Community Services	16,108.65	0.00	16,108.65	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	368,651.54	0.00	0.00	368,651.54	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,811.71	0.00	11,811.71	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
	7,400,190.73	0.00	5,846,073.20	1,554,117.53	514,680.19

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82928 The Dearborn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,136,393.81	0.00	4,136,393.81	0.00	0.00
Support Serv - Pupil	562,893.30	0.00	562,893.30	0.00	0.00
Support Serv - Instructional	404,731.08	0.00	404,731.08	0.00	0.00
Support Serv - Board of Ed	346,966.01	8,214.96	338,751.05	0.00	0.00
Support Serv - Executive Adm	703,166.72	0.00	703,166.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	362,173.24	0.00	362,173.24	0.00	0.00
Support Serv - Business	499,564.72	0.00	30,000.00	469,564.72	469,564.72
Operations and Maintenance	1,698,590.29	55,749.66	342,609.65	1,300,230.98	0.00
Pupil Transportation	151,344.01	0.00	151,344.01	0.00	0.00
Support Serv - Planning & Research	16,928.85	0.00	16,928.85	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	245,939.82	0.00	168,933.78	77,006.04	77,006.04
Support Serv - Technology	40,849.26	0.00	3,000.00	37,849.26	37,849.26
Support Serv - Pupil Accounting	78,438.33	0.00	78,438.33	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,637.95	0.00	41,637.95	0.00	0.00
Community Services	25,591.12	0.00	25,591.12	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	15,864.02	0.00	15,864.02	0.00	0.00
Operations and Maintenance	33,477.30	0.00	33,477.30	0.00	0.00
Pupil Transportation	5,688.24	0.00	5,688.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,326.36	0.00	10,326.36	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	503,865.61	503,865.61	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
	9,884,430.04	567,830.23	7,431,948.81	1,884,651.00	584,420.02

Michigan Department of Education
Costs for the Development of 2025-2026 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	6,983,597.19	147,666.30	6,835,930.89	0.00	0.00
Support Serv - Pupil	908,415.46	0.00	908,415.46	0.00	0.00
Support Serv - Instructional	1,284,283.18	5,556.53	1,278,726.65	0.00	0.00
Support Serv - Board of Ed	50,626.76	0.00	50,626.76	0.00	0.00
Support Serv - Executive Adm	1,026,233.02	0.00	1,026,233.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	763,392.65	9,816.95	753,575.70	0.00	0.00
Support Serv - Business	773,693.29	212,057.18	0.00	561,636.11	561,636.11
Operations and Maintenance	2,205,570.15	296,933.05	10,409.00	1,898,228.10	0.00
Pupil Transportation	952,613.85	0.00	952,613.85	0.00	0.00
Support Serv - Planning & Research	8,969.63	0.00	8,969.63	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	205,028.54	0.00	0.00	205,028.54	205,028.54
Support Serv - Technology	76,069.93	0.00	0.00	76,069.93	76,069.93
Support Serv - Pupil Accounting	41,150.10	0.00	41,150.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,635.65	0.00	23,635.65	0.00	0.00
Community Services	28,324.35	0.00	28,324.35	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	1,056,351.12	13,346.60	1,043,004.52	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 **	1,151,284.00	1,151,284.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,539,238.87	1,836,660.61	12,961,615.58	2,740,962.68	842,734.58

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82930 Dove Academy of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,903,454.36	12,392.56	2,891,061.80	0.00	0.00
Support Serv - Pupil	251,077.55	0.00	251,077.55	0.00	0.00
Support Serv - Instructional	599,697.71	0.00	599,697.71	0.00	0.00
Support Serv - Board of Ed	22,682.06	0.00	22,682.06	0.00	0.00
Support Serv - Executive Adm	797,510.53	0.00	797,510.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	442,806.78	8,819.17	433,987.61	0.00	0.00
Support Serv - Business	78,609.55	73,946.49	0.00	4,663.06	4,663.06
Operations and Maintenance	964,066.45	46,272.00	13,152.38	904,642.07	0.00
Pupil Transportation	6,962.00	0.00	6,962.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,156.59	0.00	18,156.59	0.00	0.00
Support Serv - Staff & Personnel	15,485.11	0.00	2,055.61	13,429.50	13,429.50
Support Serv - Technology	42,718.52	0.00	1,575.00	41,143.52	41,143.52
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	23,760.78	0.00	23,760.78	0.00	0.00
Community Services	9,124.30	127.19	8,997.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	272,458.35	272,458.35	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	495,164.23	447,477.18	47,687.05	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 **	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
	7,016,678.43	934,436.50	5,118,363.78	963,878.15	59,236.08

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82933 Barack Obama Leadership Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,567,265.00	1,046.00	1,566,219.00	0.00	0.00
Support Serv - Pupil	431,289.00	0.00	431,289.00	0.00	0.00
Support Serv - Instructional	488,421.00	206,858.00	281,563.00	0.00	0.00
Support Serv - Board of Ed	149,877.00	0.00	149,877.00	0.00	0.00
Support Serv - Executive Adm	364,295.00	0.00	364,295.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,090.00	0.00	167,090.00	0.00	0.00
Support Serv - Business	223,865.00	86,115.00	0.00	137,750.00	137,750.00
Operations and Maintenance	434,564.00	0.00	0.00	434,564.00	0.00
Pupil Transportation	246,223.00	0.00	246,223.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	545,172.00	0.00	0.00	545,172.00	545,172.00
Support Serv - Technology	124,929.00	2,472.00	0.00	122,457.00	122,457.00
Support Serv - Pupil Accounting	135,252.00	0.00	135,252.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,400.00	0.00	15,400.00	0.00	0.00
Community Services	36,732.00	0.00	36,732.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,691.00	0.00	318,691.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	5,249,065.00	296,491.00	3,712,631.00	1,239,943.00	805,379.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82937 George Crockett Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,190,530.60	28,598.00	2,161,932.60	0.00	0.00
Support Serv - Pupil	135,836.44	0.00	135,836.44	0.00	0.00
Support Serv - Instructional	396,838.85	0.00	396,838.85	0.00	0.00
Support Serv - Board of Ed	43,291.41	0.00	43,291.41	0.00	0.00
Support Serv - Executive Adm	352,560.84	0.00	352,560.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	529,528.63	0.00	529,528.63	0.00	0.00
Support Serv - Business	135,740.71	0.00	6,794.70	128,946.01	128,946.01
Operations and Maintenance	593,150.26	89,936.56	220,310.40	282,903.30	0.00
Pupil Transportation	85,677.48	0.00	85,677.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,636.66	0.00	40,636.66	0.00	0.00
Support Serv - Staff & Personnel	63,632.96	0.00	3,516.19	60,116.77	60,116.77
Support Serv - Technology	50,947.51	0.00	21,282.57	29,664.94	29,664.94
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	10,228.42	0.00	10,228.42	0.00	0.00
Community Services	104,080.66	0.00	104,080.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	558,446.82	558,446.82	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	428,503.62	22,652.87	405,850.75	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
	5,719,631.87	699,634.25	4,518,366.60	501,631.02	218,727.72

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82938 Summit Academy North
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,645,795.00	0.00	9,645,795.00	0.00	0.00
Support Serv - Pupil	1,347,940.00	0.00	1,347,940.00	0.00	0.00
Support Serv - Instructional	2,031,714.00	0.00	2,031,714.00	0.00	0.00
Support Serv - Board of Ed	356,830.00	0.00	356,830.00	0.00	0.00
Support Serv - Executive Adm	715,480.00	0.00	715,480.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,877,000.00	3,301.00	1,873,699.00	0.00	0.00
Support Serv - Business	308,108.00	256,237.00	0.00	51,871.00	51,871.00
Operations and Maintenance	1,773,135.00	110,658.00	75,201.00	1,587,276.00	0.00
Pupil Transportation	1,921,300.00	755,794.00	1,165,506.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	349,968.00	0.00	2,408.00	347,560.00	347,560.00
Support Serv - Technology	773,698.00	0.00	30,300.00	743,398.00	743,398.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	756,901.00	15,920.00	740,981.00	0.00	0.00
Community Services	58,784.00	0.00	58,784.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	777,419.00	597,382.00	180,037.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,549,044.00	1,549,044.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	526,145.00	526,145.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,769,261.00	3,814,481.00	18,224,675.00	2,730,105.00	1,142,829.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82940 Voyageur Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,257,554.48	0.00	7,257,554.48	0.00	0.00
Support Serv - Pupil	363,366.74	0.00	363,366.74	0.00	0.00
Support Serv - Instructional	636,550.78	0.00	636,550.78	0.00	0.00
Support Serv - Board of Ed	143,282.96	0.00	143,282.96	0.00	0.00
Support Serv - Executive Adm	1,521,775.10	0.00	1,521,775.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,140,335.71	0.00	1,140,335.71	0.00	0.00
Support Serv - Business	41,484.88	33,687.90	0.00	7,796.98	7,796.98
Operations and Maintenance	1,626,565.95	125,979.49	339,144.76	1,161,441.70	0.00
Pupil Transportation	427,725.26	0.00	427,725.26	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	251,181.71	0.00	0.00	251,181.71	251,181.71
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	509,167.62	0.00	509,167.62	0.00	0.00
Community Services	14,232.67	0.00	14,232.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,961,855.98	18,226.50	2,943,629.48	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	671,071.51	542,067.43	129,004.08	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 **	1,195,476.97	1,195,476.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,838.75	30,838.75	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
	18,792,467.07	1,946,277.04	15,425,769.64	1,420,420.39	258,978.69

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82941 Star International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,994,104.54	76,341.92	9,917,762.62	0.00	0.00
Support Serv - Pupil	1,009,948.21	0.00	1,009,948.21	0.00	0.00
Support Serv - Instructional	3,033,108.80	51,195.00	2,981,913.80	0.00	0.00
Support Serv - Board of Ed	62,992.75	0.00	62,992.75	0.00	0.00
Support Serv - Executive Adm	3,532,455.44	795.48	3,531,659.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	388,139.27	0.00	388,139.27	0.00	0.00
Support Serv - Business	480,774.81	0.00	11,050.40	469,724.41	469,724.41
Operations and Maintenance	2,228,835.30	102,297.87	39,226.91	2,087,310.52	0.00
Pupil Transportation	58,513.54	0.00	58,513.54	0.00	0.00
Support Serv - Planning & Research	9,590.28	0.00	9,590.28	0.00	0.00
Support Serv - Communication	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Staff & Personnel	1,080,237.08	0.00	66.47	1,080,170.61	1,080,170.61
Support Serv - Technology	943,576.42	20,619.81	45,461.64	877,494.97	877,494.97
Support Serv - Pupil Accounting	169,332.08	0.00	169,332.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,554.86	18,168.00	234,386.86	0.00	0.00
Community Services	187,119.80	0.00	187,119.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	159,062.65	143,246.91	15,815.74	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,468,953.45	620,835.25	848,118.20	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 **	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
	25,061,299.28	1,033,500.24	19,513,098.53	4,514,700.51	2,427,389.99

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82942 Hope Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,567,170.89	0.00	3,567,170.89	0.00	0.00
Support Serv - Pupil	225,050.98	0.00	225,050.98	0.00	0.00
Support Serv - Instructional	164,069.33	0.00	164,069.33	0.00	0.00
Support Serv - Board of Ed	86,635.50	0.00	86,635.50	0.00	0.00
Support Serv - Executive Adm	85,101.94	0.00	85,101.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	986,599.96	0.00	986,599.96	0.00	0.00
Support Serv - Business	637,708.06	29,428.63	0.00	608,279.43	608,279.43
Operations and Maintenance	836,109.96	0.00	218,528.57	617,581.39	0.00
Pupil Transportation	1,800.00	0.00	1,800.00	0.00	0.00
Support Serv - Planning & Research	2,923.00	0.00	2,923.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	750.21	0.00	750.21	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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	7,417.98	0.00	7,417.98	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	0.00	0.00	0.00	0.00	0.00
Community Services	7,965.75	7,965.75	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	672,564.50	672,564.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	56,711.20	56,711.20	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
	7,338,579.26	766,670.08	5,346,048.36	1,225,860.82	608,279.43

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82943 Weston Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,524,646.00	0.00	1,524,646.00	0.00	0.00
Support Serv - Pupil	155,181.00	0.00	155,181.00	0.00	0.00
Support Serv - Instructional	184,893.00	0.00	184,893.00	0.00	0.00
Support Serv - Board of Ed	23,457.00	0.00	23,457.00	0.00	0.00
Support Serv - Executive Adm	330,284.00	0.00	330,284.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	383,604.00	0.00	383,604.00	0.00	0.00
Support Serv - Business	466.00	0.00	0.00	466.00	466.00
Operations and Maintenance	378,329.00	5,046.00	14,268.00	359,015.00	0.00
Pupil Transportation	1,626.00	0.00	1,626.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,541.00	0.00	0.00	51,541.00	51,541.00
Support Serv - Pupil Accounting	0.00	0.00	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	2,800.00	0.00	2,800.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	245,902.00	173,078.00	72,824.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	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
	3,282,729.00	178,124.00	2,693,583.00	411,022.00	52,007.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	6,820,166.15	482.55	6,819,683.60	0.00	0.00
Support Serv - Pupil	811,280.90	0.00	811,280.90	0.00	0.00
Support Serv - Instructional	1,339,290.47	13,178.00	1,326,112.47	0.00	0.00
Support Serv - Board of Ed	56,671.26	0.00	56,671.26	0.00	0.00
Support Serv - Executive Adm	1,135,609.14	0.00	1,135,609.14	0.00	0.00
Support Serv - Grant Writer	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - School Adm	887,608.44	0.00	887,608.44	0.00	0.00
Support Serv - Business	256,720.34	33,179.95	10,500.00	213,040.39	213,040.39
Operations and Maintenance	3,818,184.96	328,885.47	1,832,539.77	1,656,759.72	0.00
Pupil Transportation	390,426.00	0.00	390,426.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,000.00	0.00	12,000.00	0.00	0.00
Support Serv - Technology	450,589.85	0.00	146,160.67	304,429.18	304,429.18
Support Serv - Pupil Accounting	106,468.43	0.00	106,468.43	0.00	0.00
Support Serv - Central - Other	363,501.54	0.00	363,501.54	0.00	0.00
Support Serv - Other	572,838.70	0.00	572,838.70	0.00	0.00
Community Services	131,925.41	0.00	131,925.41	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	1,201,194.41	1,020,147.69	181,046.72	0.00	0.00
Community Services	44,809.49	0.00	44,809.49	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 **	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
	18,419,285.49	1,395,873.66	14,849,182.54	2,174,229.29	517,469.57

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82947 David Ellis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,023,249.97	120,733.95	1,902,516.02	0.00	0.00
Support Serv - Pupil	40,645.89	0.00	40,645.89	0.00	0.00
Support Serv - Instructional	113,582.32	0.00	113,582.32	0.00	0.00
Support Serv - Board of Ed	7,875.00	0.00	7,875.00	0.00	0.00
Support Serv - Executive Adm	296,952.37	0.00	296,952.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	210,528.21	0.00	210,528.21	0.00	0.00
Support Serv - Business	118,336.49	0.00	0.00	118,336.49	118,336.49
Operations and Maintenance	527,280.30	0.00	2,100.00	525,180.30	0.00
Pupil Transportation	13,605.38	0.00	13,605.38	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	121,569.13	0.00	0.00	121,569.13	121,569.13
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	19,807.84	0.00	19,807.84	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	236,968.29	168,188.25	68,780.04	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
	3,730,401.19	288,922.20	2,676,393.07	765,085.92	239,905.62

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82950 Universal Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,438,284.29	32,131.35	3,406,152.94	0.00	0.00
Support Serv - Pupil	357,396.75	0.00	357,396.75	0.00	0.00
Support Serv - Instructional	1,181,746.46	106,708.00	1,075,038.46	0.00	0.00
Support Serv - Board of Ed	31,077.19	0.00	31,077.19	0.00	0.00
Support Serv - Executive Adm	1,595,577.46	0.00	1,595,577.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	140,712.26	0.00	140,712.26	0.00	0.00
Support Serv - Business	60,562.28	0.00	6,030.45	54,531.83	54,531.83
Operations and Maintenance	737,621.40	60,357.58	22,236.00	655,027.82	0.00
Pupil Transportation	9,289.56	0.00	9,289.56	0.00	0.00
Support Serv - Planning & Research	2,740.08	0.00	2,740.08	0.00	0.00
Support Serv - Communication	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Staff & Personnel	61,935.21	0.00	0.03	61,935.18	61,935.18
Support Serv - Technology	218,194.32	11,649.44	14,700.00	191,844.88	191,844.88
Support Serv - Pupil Accounting	35,691.82	0.00	35,691.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,212.88	0.00	23,212.88	0.00	0.00
Community Services	74,534.11	0.00	74,534.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	77,130.75	70,698.77	6,431.98	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	696,588.73	357,030.50	339,558.23	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
	8,744,295.55	638,575.64	7,142,380.20	963,339.71	308,311.89

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82953 Detroit Service Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,514,410.35	373,727.00	8,140,683.35	0.00	0.00
Support Serv - Pupil	909,479.68	0.00	909,479.68	0.00	0.00
Support Serv - Instructional	1,310,020.09	0.00	1,310,020.09	0.00	0.00
Support Serv - Board of Ed	60,912.84	0.00	60,912.84	0.00	0.00
Support Serv - Executive Adm	3,525,711.14	0.00	3,525,711.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,181,053.11	0.00	1,181,053.11	0.00	0.00
Support Serv - Business	437,111.01	6,667.82	5,400.00	425,043.19	425,043.19
Operations and Maintenance	3,725,877.10	854,961.61	418,498.25	2,452,417.24	0.00
Pupil Transportation	767,197.50	0.00	767,197.50	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	2,503.95	0.00	2,503.95	0.00	0.00
Support Serv - Technology	779,443.85	26,414.58	100,724.00	652,305.27	652,305.27
Support Serv - Pupil Accounting	192,738.97	0.00	192,738.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	107,103.05	0.00	107,103.05	0.00	0.00
Community Services	171,011.87	0.00	171,011.87	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	1,518,220.41	823,120.55	695,099.86	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 **	1,090,140.41	1,090,140.41	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
	24,292,935.33	3,175,031.97	17,588,137.66	3,529,765.70	1,077,348.46

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82956 Old Redford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,666,974.47	13,294.73	5,653,679.74	0.00	0.00
Support Serv - Pupil	643,280.41	0.00	643,280.41	0.00	0.00
Support Serv - Instructional	839,522.61	0.00	839,522.61	0.00	0.00
Support Serv - Board of Ed	161,941.28	0.00	161,941.28	0.00	0.00
Support Serv - Executive Adm	1,516,514.61	0.00	1,516,514.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	921,278.64	0.00	921,278.64	0.00	0.00
Support Serv - Business	587,897.28	192,000.00	154,335.33	241,561.95	241,561.95
Operations and Maintenance	2,327,752.18	1,628.43	461,269.75	1,864,854.00	0.00
Pupil Transportation	282,566.28	0.00	282,566.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	133,364.57	0.00	133,364.57	0.00	0.00
Support Serv - Staff & Personnel	131,351.87	0.00	16,908.64	114,443.23	114,443.23
Support Serv - Technology	461,342.32	140,564.10	111,851.86	208,926.36	208,926.36
Support Serv - Pupil Accounting	36,329.77	0.00	36,329.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,750.60	0.00	177,750.60	0.00	0.00
Community Services	86,901.10	0.00	86,901.10	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	734,753.09	382,349.17	352,403.92	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 **	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
	14,709,521.08	729,836.43	11,549,899.11	2,429,785.54	564,931.54

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82957 Hope of Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,174,048.05	334,955.18	5,839,092.87	0.00	0.00
Support Serv - Pupil	672,037.81	0.00	672,037.81	0.00	0.00
Support Serv - Instructional	897,130.05	0.00	897,130.05	0.00	0.00
Support Serv - Board of Ed	42,173.67	0.00	42,173.67	0.00	0.00
Support Serv - Executive Adm	984,629.98	0.00	984,629.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,098,923.63	0.00	1,098,923.63	0.00	0.00
Support Serv - Business	368,049.37	0.00	32,424.74	335,624.63	335,624.63
Operations and Maintenance	1,751,161.34	244,468.10	665,225.85	841,467.39	0.00
Pupil Transportation	185,832.19	0.00	185,832.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	108,052.44	0.00	108,052.44	0.00	0.00
Support Serv - Staff & Personnel	231,736.30	0.00	5,247.92	226,488.38	226,488.38
Support Serv - Technology	104,791.58	0.00	17,909.08	86,882.50	86,882.50
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	192,674.43	0.00	192,674.43	0.00	0.00
Community Services	171,600.24	0.00	171,600.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	324,723.01	324,723.01	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	929,960.80	51,628.87	878,331.93	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 **	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
	14,237,524.89	955,775.16	11,791,286.83	1,490,462.90	648,995.51

**Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82968 Canton Charter Academy
Form R0418A**

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,770,652.00	0.00	3,770,652.00	0.00	0.00
Support Serv - Pupil	400,066.00	0.00	400,066.00	0.00	0.00
Support Serv - Instructional	800,606.00	0.00	800,606.00	0.00	0.00
Support Serv - Board of Ed	113,799.00	0.00	113,799.00	0.00	0.00
Support Serv - Executive Adm	294,218.00	0.00	294,218.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	900,890.00	0.00	900,890.00	0.00	0.00
Support Serv - Business	187,915.00	0.00	0.00	187,915.00	187,915.00
Operations and Maintenance	1,561,370.00	0.00	114.00	1,561,256.00	0.00
Pupil Transportation	23,904.00	0.00	23,904.00	0.00	0.00
Support Serv - Planning & Research	14,172.00	0.00	14,172.00	0.00	0.00
Support Serv - Communication	79,862.00	0.00	79,862.00	0.00	0.00
Support Serv - Staff & Personnel	335,825.00	0.00	0.00	335,825.00	335,825.00
Support Serv - Technology	50,982.00	0.00	0.00	50,982.00	50,982.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	57,859.00	0.00	57,859.00	0.00	0.00
Support Serv - Other	21,512.00	0.00	21,512.00	0.00	0.00
Community Services	6,611.00	0.00	6,611.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,620,243.00	0.00	6,484,265.00	2,135,978.00	574,722.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82973 Trillium Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,450,085.44	0.00	5,450,085.44	0.00	0.00
Support Serv - Pupil	385,543.04	0.00	385,543.04	0.00	0.00
Support Serv - Instructional	211,537.84	58,459.75	153,078.09	0.00	0.00
Support Serv - Board of Ed	35,990.92	0.00	35,990.92	0.00	0.00
Support Serv - Executive Adm	787,645.64	0.00	787,645.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	742,577.39	0.00	742,577.39	0.00	0.00
Support Serv - Business	8,144.19	0.00	0.00	8,144.19	8,144.19
Operations and Maintenance	709,937.10	0.00	59,147.11	650,789.99	0.00
Pupil Transportation	28,600.00	0.00	28,600.00	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	52,189.42	0.00	0.00	52,189.42	52,189.42
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	89,390.62	51,943.09	37,447.53	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	67,229.00	0.00	67,229.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	509,271.52	24,521.00	484,750.52	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 **	818,331.25	818,331.25	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
	9,896,473.37	953,255.09	8,232,094.68	711,123.60	60,333.61

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82974 Detroit Merit Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,686,755.00	0.00	4,686,755.00	0.00	0.00
Support Serv - Pupil	450,321.00	0.00	450,321.00	0.00	0.00
Support Serv - Instructional	1,063,252.00	0.00	1,063,252.00	0.00	0.00
Support Serv - Board of Ed	141,523.00	0.00	141,523.00	0.00	0.00
Support Serv - Executive Adm	302,531.00	0.00	302,531.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	770,018.00	0.00	770,018.00	0.00	0.00
Support Serv - Business	229,128.00	0.00	0.00	229,128.00	229,128.00
Operations and Maintenance	1,565,793.00	0.00	21,568.00	1,544,225.00	0.00
Pupil Transportation	13,371.00	0.00	13,371.00	0.00	0.00
Support Serv - Planning & Research	17,515.00	0.00	17,515.00	0.00	0.00
Support Serv - Communication	80,776.00	0.00	80,776.00	0.00	0.00
Support Serv - Staff & Personnel	396,271.00	0.00	0.00	396,271.00	396,271.00
Support Serv - Technology	84,146.00	0.00	0.00	84,146.00	84,146.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	72,142.00	0.00	72,142.00	0.00	0.00
Support Serv - Other	20,403.00	0.00	20,403.00	0.00	0.00
Community Services	70,782.00	0.00	70,782.00	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	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
	9,964,727.00	0.00	7,710,957.00	2,253,770.00	709,545.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82975 Riverside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,305,869.84	0.00	5,305,869.84	0.00	0.00
Support Serv - Pupil	208,000.62	0.00	208,000.62	0.00	0.00
Support Serv - Instructional	1,095,740.94	0.00	1,095,740.94	0.00	0.00
Support Serv - Board of Ed	89,429.88	0.00	89,429.88	0.00	0.00
Support Serv - Executive Adm	762,460.59	0.00	762,460.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	224,541.15	0.00	224,541.15	0.00	0.00
Support Serv - Business	1,259,711.20	77,526.32	0.00	1,182,184.88	1,182,184.88
Operations and Maintenance	2,815,425.58	1,600.05	77,133.77	2,736,691.76	0.00
Pupil Transportation	258,797.12	79,363.20	179,433.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,971.58	0.00	9,971.58	0.00	0.00
Support Serv - Staff & Personnel	26,247.77	0.00	0.04	26,247.73	26,247.73
Support Serv - Technology	22,768.77	0.00	0.00	22,768.77	22,768.77
Support Serv - Pupil Accounting	74,643.57	0.00	74,643.57	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	39,211.57	0.00	39,211.57	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	693,711.41	415,765.92	277,945.49	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,886,531.59	574,255.49	8,344,382.96	3,967,893.14	1,231,201.38

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82976 Keystone Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,684,863.00	0.00	3,684,863.00	0.00	0.00
Support Serv - Pupil	323,381.00	0.00	323,381.00	0.00	0.00
Support Serv - Instructional	888,826.00	0.00	888,826.00	0.00	0.00
Support Serv - Board of Ed	102,063.00	0.00	102,063.00	0.00	0.00
Support Serv - Executive Adm	289,902.00	0.00	289,902.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	842,558.00	0.00	842,558.00	0.00	0.00
Support Serv - Business	183,837.00	0.00	0.00	183,837.00	183,837.00
Operations and Maintenance	1,373,365.00	0.00	-471.00	1,373,836.00	0.00
Pupil Transportation	1,863.00	0.00	1,863.00	0.00	0.00
Support Serv - Planning & Research	13,929.00	0.00	13,929.00	0.00	0.00
Support Serv - Communication	76,695.00	0.00	76,695.00	0.00	0.00
Support Serv - Staff & Personnel	316,913.00	0.00	0.00	316,913.00	316,913.00
Support Serv - Technology	77,953.00	0.00	0.00	77,953.00	77,953.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	57,040.00	0.00	57,040.00	0.00	0.00
Support Serv - Other	19,727.00	0.00	19,727.00	0.00	0.00
Community Services	1,692.00	0.00	1,692.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,254,607.00	0.00	6,302,068.00	1,952,539.00	578,703.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82977 Hamtramck Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,430,752.00	0.00	3,430,752.00	0.00	0.00
Support Serv - Pupil	321,565.00	0.00	321,565.00	0.00	0.00
Support Serv - Instructional	826,100.00	0.00	826,100.00	0.00	0.00
Support Serv - Board of Ed	133,999.00	0.00	133,999.00	0.00	0.00
Support Serv - Executive Adm	288,843.00	0.00	288,843.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	617,193.00	0.00	617,193.00	0.00	0.00
Support Serv - Business	248,596.00	0.00	0.00	248,596.00	248,596.00
Operations and Maintenance	976,112.00	0.00	26,047.00	950,065.00	0.00
Pupil Transportation	5,366.00	0.00	5,366.00	0.00	0.00
Support Serv - Planning & Research	18,886.00	0.00	18,886.00	0.00	0.00
Support Serv - Communication	27,646.00	0.00	27,646.00	0.00	0.00
Support Serv - Staff & Personnel	300,987.00	0.00	0.00	300,987.00	300,987.00
Support Serv - Technology	103,365.00	0.00	0.00	103,365.00	103,365.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	77,475.00	0.00	77,475.00	0.00	0.00
Support Serv - Other	14,177.00	0.00	14,177.00	0.00	0.00
Community Services	77,910.00	0.00	77,910.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	7,468,972.00	0.00	5,865,959.00	1,603,013.00	652,948.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82979 Detroit Enterprise Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,232,624.00	0.00	5,232,624.00	0.00	0.00
Support Serv - Pupil	531,078.00	0.00	531,078.00	0.00	0.00
Support Serv - Instructional	1,105,780.00	0.00	1,105,780.00	0.00	0.00
Support Serv - Board of Ed	129,145.00	0.00	129,145.00	0.00	0.00
Support Serv - Executive Adm	307,285.00	0.00	307,285.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	746,499.00	0.00	746,499.00	0.00	0.00
Support Serv - Business	215,521.00	0.00	0.00	215,521.00	215,521.00
Operations and Maintenance	1,671,354.00	0.00	49,924.00	1,621,430.00	0.00
Pupil Transportation	5,202.00	0.00	5,202.00	0.00	0.00
Support Serv - Planning & Research	16,386.00	0.00	16,386.00	0.00	0.00
Support Serv - Communication	75,054.00	0.00	75,054.00	0.00	0.00
Support Serv - Staff & Personnel	400,601.00	0.00	0.00	400,601.00	400,601.00
Support Serv - Technology	43,519.00	0.00	0.00	43,519.00	43,519.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	67,251.00	0.00	67,251.00	0.00	0.00
Support Serv - Other	1,007.00	0.00	1,007.00	0.00	0.00
Community Services	242,586.00	0.00	242,586.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	10,790,892.00	0.00	8,509,821.00	2,281,071.00	659,641.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82981 American Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,546,674.00	25,972.00	3,520,702.00	0.00	0.00
Support Serv - Pupil	384,084.00	0.00	384,084.00	0.00	0.00
Support Serv - Instructional	142,280.00	0.00	142,280.00	0.00	0.00
Support Serv - Board of Ed	40,634.00	0.00	40,634.00	0.00	0.00
Support Serv - Executive Adm	679,041.00	0.00	679,041.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	777,058.00	49,786.00	727,272.00	0.00	0.00
Support Serv - Business	10,732.00	0.00	0.00	10,732.00	10,732.00
Operations and Maintenance	795,139.00	62,586.00	24,597.00	707,956.00	0.00
Pupil Transportation	200.00	0.00	200.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	400.00	0.00	400.00	0.00	0.00
Support Serv - Technology	99,520.00	0.00	0.00	99,520.00	99,520.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,937.00	0.00	17,937.00	0.00	0.00
Community Services	70,476.00	0.00	70,476.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	584,778.00	375,670.00	209,108.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	607,687.00	607,687.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,756,640.00	1,121,701.00	5,816,731.00	818,208.00	110,252.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82982 Universal Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,823,501.61	15,101.35	3,808,400.26	0.00	0.00
Support Serv - Pupil	476,079.29	0.00	476,079.29	0.00	0.00
Support Serv - Instructional	1,102,337.62	210,906.00	891,431.62	0.00	0.00
Support Serv - Board of Ed	24,459.59	0.00	24,459.59	0.00	0.00
Support Serv - Executive Adm	1,595,469.06	0.00	1,595,469.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	112,191.83	0.00	112,191.83	0.00	0.00
Support Serv - Business	54,296.34	0.00	7,000.00	47,296.34	47,296.34
Operations and Maintenance	745,730.26	24,402.35	14,000.00	707,327.91	0.00
Pupil Transportation	416,758.11	0.00	416,758.11	0.00	0.00
Support Serv - Planning & Research	2,740.08	0.00	2,740.08	0.00	0.00
Support Serv - Communication	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Staff & Personnel	62,881.93	0.00	939.00	61,942.93	61,942.93
Support Serv - Technology	215,226.51	28,997.00	14,580.28	171,649.23	171,649.23
Support Serv - Pupil Accounting	47,009.19	0.00	47,009.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	52,423.61	0.00	52,423.61	0.00	0.00
Community Services	86,447.68	0.00	86,447.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	80,511.63	73,685.37	6,826.26	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	824,003.35	434,372.38	389,630.97	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 **	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
	9,724,067.69	787,464.45	7,948,386.83	988,216.41	280,888.50

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82983 Bridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,634,353.76	0.00	8,634,353.76	0.00	0.00
Support Serv - Pupil	99,049.26	0.00	99,049.26	0.00	0.00
Support Serv - Instructional	917,021.47	0.00	917,021.47	0.00	0.00
Support Serv - Board of Ed	52,069.53	0.00	52,069.53	0.00	0.00
Support Serv - Executive Adm	906,527.81	0.00	906,527.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	285,907.14	0.00	285,907.14	0.00	0.00
Support Serv - Business	1,759,405.87	33,586.84	10,000.00	1,715,819.03	1,715,819.03
Operations and Maintenance	2,432,467.11	32,907.70	91,496.98	2,308,062.43	0.00
Pupil Transportation	320,253.38	0.00	320,253.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,274.13	0.00	11,274.13	0.00	0.00
Support Serv - Staff & Personnel	29,528.72	0.00	0.00	29,528.72	29,528.72
Support Serv - Technology	76,898.27	0.00	0.00	76,898.27	76,898.27
Support Serv - Pupil Accounting	81,979.21	0.00	81,979.21	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	70,710.46	0.00	70,710.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	399,999.96	336,869.02	63,130.94	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	850,720.55	420,643.16	430,077.39	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
	16,928,166.63	824,006.72	11,973,851.46	4,130,308.45	1,822,246.02

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82985 Detroit Premier Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,855,872.00	0.00	4,855,872.00	0.00	0.00
Support Serv - Pupil	254,697.00	0.00	254,697.00	0.00	0.00
Support Serv - Instructional	976,469.00	0.00	976,469.00	0.00	0.00
Support Serv - Board of Ed	133,015.00	0.00	133,015.00	0.00	0.00
Support Serv - Executive Adm	288,481.00	0.00	288,481.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	743,182.00	0.00	743,182.00	0.00	0.00
Support Serv - Business	208,205.00	0.00	0.00	208,205.00	208,205.00
Operations and Maintenance	1,395,291.00	0.00	39,134.00	1,356,157.00	0.00
Pupil Transportation	5,540.00	0.00	5,540.00	0.00	0.00
Support Serv - Planning & Research	15,858.00	0.00	15,858.00	0.00	0.00
Support Serv - Communication	73,860.00	0.00	73,860.00	0.00	0.00
Support Serv - Staff & Personnel	359,611.00	0.00	0.00	359,611.00	359,611.00
Support Serv - Technology	31,511.00	0.00	0.00	31,511.00	31,511.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	65,163.00	0.00	65,163.00	0.00	0.00
Support Serv - Other	10,289.00	0.00	10,289.00	0.00	0.00
Community Services	102,071.00	0.00	102,071.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,519,115.00	0.00	7,563,631.00	1,955,484.00	599,327.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82986 Hanley International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,068,709.51	0.00	5,068,709.51	0.00	0.00
Support Serv - Pupil	291,530.52	0.00	291,530.52	0.00	0.00
Support Serv - Instructional	184,309.08	0.00	184,309.08	0.00	0.00
Support Serv - Board of Ed	95,128.69	0.00	95,128.69	0.00	0.00
Support Serv - Executive Adm	975,508.96	0.00	975,508.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	851,793.60	25,150.97	826,642.63	0.00	0.00
Support Serv - Business	1,222.40	0.00	0.00	1,222.40	1,222.40
Operations and Maintenance	919,506.05	52,283.64	304,414.27	562,808.14	0.00
Pupil Transportation	270,976.18	0.00	270,976.18	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	239,493.37	0.00	239,493.37	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	269,986.00	0.00	269,986.00	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	670,950.26	431,027.06	239,923.20	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 **	557,705.18	557,705.18	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
	10,396,819.80	1,066,166.85	8,766,622.41	564,030.54	1,222.40

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82987 Frontier International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,290,234.79	0.00	5,290,234.79	0.00	0.00
Support Serv - Pupil	277,574.61	0.00	277,574.61	0.00	0.00
Support Serv - Instructional	1,022,110.84	0.00	1,022,110.84	0.00	0.00
Support Serv - Board of Ed	79,672.12	0.00	79,672.12	0.00	0.00
Support Serv - Executive Adm	792,632.18	0.00	792,632.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	293,199.17	0.00	293,199.17	0.00	0.00
Support Serv - Business	1,289,664.04	10,106.37	0.00	1,279,557.67	1,279,557.67
Operations and Maintenance	1,580,016.94	59,359.92	65,461.42	1,455,195.60	0.00
Pupil Transportation	386,377.81	0.00	386,377.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,186.19	0.00	9,186.19	0.00	0.00
Support Serv - Staff & Personnel	24,060.39	0.00	0.00	24,060.39	24,060.39
Support Serv - Technology	86,321.70	0.00	0.00	86,321.70	86,321.70
Support Serv - Pupil Accounting	74,365.88	0.00	74,365.88	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	76,420.76	0.00	76,420.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	548,100.00	548,100.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	978,661.00	348,378.24	630,282.76	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
	12,808,598.42	965,944.53	8,997,518.53	2,845,135.36	1,389,939.76

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82991 Covenant Schools Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,129,718.00	0.00	4,129,718.00	0.00	0.00
Support Serv - Pupil	468,141.00	0.00	468,141.00	0.00	0.00
Support Serv - Instructional	99,721.00	0.00	99,721.00	0.00	0.00
Support Serv - Board of Ed	89,839.00	0.00	89,839.00	0.00	0.00
Support Serv - Executive Adm	2,994,518.00	0.00	2,994,518.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	316,489.00	0.00	316,489.00	0.00	0.00
Support Serv - Business	443,066.00	0.00	0.00	443,066.00	443,066.00
Operations and Maintenance	928,151.00	50,219.00	100,000.00	777,932.00	0.00
Pupil Transportation	11,250.00	0.00	11,250.00	0.00	0.00
Support Serv - Planning & Research	900.00	0.00	900.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	94,484.00	0.00	2,737.00	91,747.00	91,747.00
Support Serv - Technology	277,412.00	0.00	54,760.00	222,652.00	222,652.00
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	11,889.00	0.00	11,889.00	0.00	0.00
Community Services	13,401.00	0.00	13,401.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,881,207.00	50,219.00	8,295,591.00	1,535,397.00	757,465.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82994 David Ellis Academy West
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,547,898.73	65,326.35	4,482,572.38	0.00	0.00
Support Serv - Pupil	242,708.57	0.00	242,708.57	0.00	0.00
Support Serv - Instructional	88,610.23	0.00	88,610.23	0.00	0.00
Support Serv - Board of Ed	25,350.00	0.00	25,350.00	0.00	0.00
Support Serv - Executive Adm	999,784.12	0.00	999,784.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	602,422.42	0.00	602,422.42	0.00	0.00
Support Serv - Business	331,996.27	0.00	0.00	331,996.27	331,996.27
Operations and Maintenance	1,289,074.18	0.00	38,365.00	1,250,709.18	0.00
Pupil Transportation	9,797.40	0.00	9,797.40	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	60,230.13	0.00	60,230.13	0.00	0.00
Support Serv - Technology	129,889.29	0.00	0.00	129,889.29	129,889.29
Support Serv - Pupil Accounting	90,883.24	0.00	90,883.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	158,123.21	0.00	158,123.21	0.00	0.00
Community Services	245.34	0.00	245.34	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	819,608.40	661,694.48	157,913.92	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 **	804,552.50	804,552.50	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
	10,201,174.03	1,531,573.33	6,957,005.96	1,712,594.74	461,885.56

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82995 Taylor Exemplar Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,888,146.00	0.00	3,888,146.00	0.00	0.00
Support Serv - Pupil	356,939.00	0.00	356,939.00	0.00	0.00
Support Serv - Instructional	1,031,270.00	0.00	1,031,270.00	0.00	0.00
Support Serv - Board of Ed	107,835.00	0.00	107,835.00	0.00	0.00
Support Serv - Executive Adm	271,814.00	0.00	271,814.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	704,336.00	0.00	704,336.00	0.00	0.00
Support Serv - Business	134,441.00	0.00	0.00	134,441.00	134,441.00
Operations and Maintenance	1,536,504.00	0.00	506.00	1,535,998.00	0.00
Pupil Transportation	26,931.00	0.00	26,931.00	0.00	0.00
Support Serv - Planning & Research	10,286.00	0.00	10,286.00	0.00	0.00
Support Serv - Communication	92,132.00	0.00	92,132.00	0.00	0.00
Support Serv - Staff & Personnel	250,479.00	0.00	0.00	250,479.00	250,479.00
Support Serv - Technology	48,853.00	0.00	0.00	48,853.00	48,853.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	42,390.00	0.00	42,390.00	0.00	0.00
Support Serv - Other	18,429.00	0.00	18,429.00	0.00	0.00
Community Services	109,902.00	0.00	109,902.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	8,630,687.00	0.00	6,660,916.00	1,969,771.00	433,773.00

Michigan Department of Education
Costs for the Development of 2025-2026 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	1,072,598.00	7,133.00	1,065,465.00	0.00	0.00
Support Serv - Pupil	219,613.00	0.00	219,613.00	0.00	0.00
Support Serv - Instructional	16,735.00	0.00	16,735.00	0.00	0.00
Support Serv - Board of Ed	27,427.00	0.00	27,427.00	0.00	0.00
Support Serv - Executive Adm	96,791.00	0.00	96,791.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,767.00	0.00	117,767.00	0.00	0.00
Support Serv - Business	292.00	0.00	0.00	292.00	292.00
Operations and Maintenance	95,973.00	0.00	0.00	95,973.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,738.00	0.00	0.00	4,738.00	4,738.00
Support Serv - Pupil Accounting	0.00	0.00	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
	1,651,934.00	7,133.00	1,543,798.00	101,003.00	5,030.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
82997 Flagship Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,533,401.00	0.00	4,533,401.00	0.00	0.00
Support Serv - Pupil	350,253.00	0.00	350,253.00	0.00	0.00
Support Serv - Instructional	987,932.00	0.00	987,932.00	0.00	0.00
Support Serv - Board of Ed	118,556.00	0.00	118,556.00	0.00	0.00
Support Serv - Executive Adm	256,026.00	0.00	256,026.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	838,930.00	0.00	838,930.00	0.00	0.00
Support Serv - Business	164,259.00	0.00	0.00	164,259.00	164,259.00
Operations and Maintenance	1,402,607.00	0.00	-1,483.00	1,404,090.00	0.00
Pupil Transportation	15,097.00	0.00	15,097.00	0.00	0.00
Support Serv - Planning & Research	12,459.00	0.00	12,459.00	0.00	0.00
Support Serv - Communication	69,573.00	0.00	69,573.00	0.00	0.00
Support Serv - Staff & Personnel	282,778.00	0.00	0.00	282,778.00	282,778.00
Support Serv - Technology	73,839.00	0.00	0.00	73,839.00	73,839.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	51,059.00	0.00	51,059.00	0.00	0.00
Support Serv - Other	10,000.00	0.00	10,000.00	0.00	0.00
Community Services	73,257.00	0.00	73,257.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	9,240,026.00	0.00	7,315,060.00	1,924,966.00	520,876.00

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
83000 Wexford-Missaukee 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	870,724.05	0.00	870,724.05	0.00	0.00
Support Serv - Instructional	1,579,780.70	20,470.00	1,559,310.70	0.00	0.00
Support Serv - Board of Ed	32,394.99	0.00	32,394.99	0.00	0.00
Support Serv - Executive Adm	247,285.04	6,202.95	241,082.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,397.92	0.00	4,397.92	0.00	0.00
Support Serv - Business	1,195,610.03	5,479.11	270.00	1,189,860.92	1,189,860.92
Operations and Maintenance	343,341.85	14,077.50	23,666.00	305,598.35	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	3,465.00	0.00	3,465.00	0.00	0.00
Support Serv - Communication	6,220.36	0.00	6,220.36	0.00	0.00
Support Serv - Staff & Personnel	66,995.08	0.00	18,692.98	48,302.10	48,302.10
Support Serv - Technology	27,450.75	0.00	0.00	27,450.75	27,450.75
Support Serv - Pupil Accounting	121,546.89	0.00	121,546.89	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	313,880.17	0.00	313,880.17	0.00	0.00
Payments to Government Agencies	3,102,035.76	3,102,035.76	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,814,687.39	517,078.37	8,297,609.02	0.00	0.00
Support Serv - Pupil	8,076,654.95	7,647.75	8,069,007.20	0.00	0.00
Support Serv - Instructional	2,265,167.53	12,854.44	2,252,313.09	0.00	0.00
Support Serv - Board of Ed	20,486.08	0.00	20,486.08	0.00	0.00
Support Serv - Executive Adm	257,901.05	12,717.42	245,183.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	316,157.04	2,549.53	313,607.51	0.00	0.00
Support Serv - Business	366,093.58	10,020.84	4,200.00	351,872.74	351,872.74
Operations and Maintenance	1,852,208.24	79,165.00	114,200.51	1,658,842.73	0.00
Pupil Transportation	1,070,264.55	0.00	1,070,264.55	0.00	0.00
Support Serv - Planning & Research	193,697.84	0.00	193,697.84	0.00	0.00
Support Serv - Communication	5,555.00	0.00	5,555.00	0.00	0.00
Support Serv - Staff & Personnel	10,058.36	0.00	2,188.19	7,870.17	7,870.17
Support Serv - Technology	3,643,457.00	11,992.29	6,497.40	3,624,967.31	3,624,967.31
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	21,970.07	0.00	21,970.07	0.00	0.00
Community Services	34,380.20	0.00	34,380.20	0.00	0.00
Payments to Government Agencies	2,862,578.73	2,845,044.98	17,533.75	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,428,860.34	1,428,860.34	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
	39,155,306.54	8,076,196.28	23,864,345.19	7,214,765.07	5,250,323.99

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
83010 Cadillac Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,777,092.96	190,659.42	23,586,433.54	0.00	0.00
Support Serv - Pupil	2,557,090.46	0.00	2,557,090.46	0.00	0.00
Support Serv - Instructional	1,535,463.88	12,802.08	1,522,661.80	0.00	0.00
Support Serv - Board of Ed	108,290.51	0.00	108,290.51	0.00	0.00
Support Serv - Executive Adm	498,973.94	4,270.99	494,702.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,328,883.38	0.00	2,328,883.38	0.00	0.00
Support Serv - Business	492,752.17	0.00	54,551.60	438,200.57	438,200.57
Operations and Maintenance	5,408,203.95	394,592.93	264,001.92	4,749,609.10	0.00
Pupil Transportation	1,678,918.80	0.00	1,678,918.80	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	1,462.15	0.00	1,462.15	0.00	0.00
Support Serv - Technology	80,804.88	0.00	63,511.84	17,293.04	17,293.04
Support Serv - Pupil Accounting	25,317.90	0.00	25,317.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,144,323.04	64,300.43	1,080,022.61	0.00	0.00
Community Services	12,320.08	0.00	12,320.08	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	4,724.99	0.00	4,724.99	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,202.80	0.00	0.00	16,202.80	0.00
Pupil Transportation	7,187.28	0.00	7,187.28	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,532,907.47	2,074,932.43	1,457,975.04	0.00	0.00
Community Services	962,405.11	0.00	962,405.11	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
Debt Service Funds					
All Costs **	4,922,702.33	4,922,702.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,161,175.92	12,161,175.92	0.00	0.00	0.00
Trust Funds					
All Costs *	56,712.22	0.00	56,712.22	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,313,916.22	19,825,436.53	36,267,174.18	5,221,305.51	455,493.61

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
83060 Manton Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,510,547.70	9,757.07	7,500,790.63	0.00	0.00
Support Serv - Pupil	679,898.38	10,773.77	669,124.61	0.00	0.00
Support Serv - Instructional	434,405.01	4,257.30	430,147.71	0.00	0.00
Support Serv - Board of Ed	67,010.26	0.00	67,010.26	0.00	0.00
Support Serv - Executive Adm	278,287.64	1,923.60	276,364.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	823,330.23	4,099.01	819,231.22	0.00	0.00
Support Serv - Business	204,247.68	725.76	0.00	203,521.92	203,521.92
Operations and Maintenance	1,343,240.07	262,754.86	148,792.09	931,693.12	0.00
Pupil Transportation	750,410.43	135,895.52	614,514.91	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	10,012.48	0.00	10,012.48	0.00	0.00
Support Serv - Technology	171,724.21	11,765.79	0.00	159,958.42	159,958.42
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	474,553.99	48,501.61	426,052.38	0.00	0.00
Community Services	90,107.89	0.00	90,107.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	196,927.50	196,927.50	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	1,411,996.72	604,109.89	807,886.83	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 **	719,966.00	719,966.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	774,564.00	774,564.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,941,230.19	2,786,021.68	11,860,035.05	1,295,173.46	363,480.34

Michigan Department of Education
Costs for the Development of 2025-2026 Federal Indirect Cost Rate
83070 Mesick Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,386,093.15	0.00	5,386,093.15	0.00	0.00
Support Serv - Pupil	137,473.57	0.00	137,473.57	0.00	0.00
Support Serv - Instructional	94,029.78	0.00	94,029.78	0.00	0.00
Support Serv - Board of Ed	76,260.66	0.00	76,260.66	0.00	0.00
Support Serv - Executive Adm	288,829.34	0.00	288,829.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	490,562.06	0.00	490,562.06	0.00	0.00
Support Serv - Business	90,435.30	425.34	0.00	90,009.96	90,009.96
Operations and Maintenance	1,044,675.10	117,483.69	646,250.97	280,940.44	0.00
Pupil Transportation	444,276.25	3,872.00	440,404.25	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	1,609.29	0.00	1,609.29	0.00	0.00
Support Serv - Technology	237,439.34	997.47	150,351.71	86,090.16	86,090.16
Support Serv - Pupil Accounting	3,785.01	0.00	3,785.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	266,404.84	35,617.18	230,787.66	0.00	0.00
Community Services	600.72	0.00	600.72	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	632,600.82	344,699.24	287,901.58	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	145,775.00	145,775.00	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
	9,340,850.23	648,869.92	8,234,939.75	457,040.56	176,100.12

Michigan Department of Education
Costs for the Development of 2025-2026 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	20,098,165.09	49,430.26	20,048,734.83	0.00	0.00
Support Serv - Pupil	3,453,482.62	0.00	3,453,482.62	0.00	0.00
Support Serv - Instructional	1,423,068.36	1,557.51	1,421,510.85	0.00	0.00
Support Serv - Board of Ed	47,390.54	0.00	47,390.54	0.00	0.00
Support Serv - Executive Adm	6,037,727.37	0.00	6,037,727.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	322,699.65	109,449.81	213,249.84	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	123,614.95	0.00	0.00	123,614.95	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	178,805.09	0.00	178,805.09	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	62.12	0.00	0.00	62.12	62.12
Support Serv - Technology	2,399,707.98	0.00	0.00	2,399,707.98	2,399,707.98
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	45,780.00	0.00	45,780.00	0.00	0.00
Community Services	149,846.24	0.00	149,846.24	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	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
	34,280,350.01	160,437.58	31,596,527.38	2,523,385.05	2,399,770.10

Michigan Department of Education
Costs for the Development of 2025-2026 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