Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
01010 Alcona Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,851,380.08	45,083.81	5,806,296.27	0.00	0.00
Support Serv - Pupil	1,108,034.68	10,000.00	1,098,034.68	0.00	0.00
Support Serv - Instructional	454,067.46	0.00	454,067.46	0.00	0.00
Support Serv - Board of Ed	77,631.26	0.00	77,631.26	0.00	0.00
Support Serv - Executive Adm	255,949.00	0.00	255,949.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	542,583.15	0.00	542,583.15	0.00	0.00
Support Serv - Business	369,977.77	0.00	1,625.00	368,352.77	368,352.77
Operations and Maintenance	1,041,732.35	2,998.00	41,589.34	997,145.01	0.00
Pupil Transportation	644,551.85	28,025.00	616,526.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,929.50	0.00	22,929.50	0.00	0.00
Support Serv - Staff & Personnel	332.50	0.00	332.50	0.00	0.00
Support Serv - Technology	339,585.42	0.00	6,678.00	332,907.42	332,907.42
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	239,603.04	0.00	239,603.04	0.00	0.00
Community Services	1,854.88	0.00	1,854.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	90,521.97	90,521.97	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	874,829.45	320,463.07	554,366.38	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	819,015.66	819,015.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,734,580.02	**1,316,107.51**	**9,720,067.31**	**1,698,405.20**	**701,260.19**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
02010 AuTrain-Onota Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	544,379.15	80.00	544,299.15	0.00	0.00
Support Serv - Pupil	2,096.28	0.00	2,096.28	0.00	0.00
Support Serv - Instructional	15,458.26	9,668.39	5,789.87	0.00	0.00
Support Serv - Board of Ed	15,302.48	0.00	15,302.48	0.00	0.00
Support Serv - Executive Adm	107,929.28	0.00	107,929.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	47,509.67	0.00	47,509.67	0.00	0.00
Support Serv - Business	88,574.22	17,132.73	0.00	71,441.49	71,441.49
Operations and Maintenance	121,166.75	2,199.00	16,509.63	102,458.12	0.00
Pupil Transportation	88,781.62	1,350.00	87,431.62	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	127.25	0.00	0.00	127.25	127.25
Support Serv - Technology	3,837.38	0.00	0.00	3,837.38	3,837.38
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	0.00	0.00	0.00	0.00	0.00
Community Services	36.21	0.00	36.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,056.50	6,056.50	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	73,057.51	23,615.70	49,441.81	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	16,036.25	16,036.25	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
	1,130,348.81	**76,138.57**	**876,346.00**	**177,864.24**	**75,406.12**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
02020 Burt Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	739,630.94	1,549.00	738,081.94	0.00	0.00
Support Serv - Pupil	44,107.39	0.00	44,107.39	0.00	0.00
Support Serv - Instructional	61,726.26	1,075.82	60,650.44	0.00	0.00
Support Serv - Board of Ed	28,113.73	0.00	28,113.73	0.00	0.00
Support Serv - Executive Adm	275,481.98	364.81	275,117.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	292.22	0.00	292.22	0.00	0.00
Support Serv - Business	36,917.23	0.00	0.00	36,917.23	36,917.23
Operations and Maintenance	215,083.50	0.00	7,284.02	207,799.48	0.00
Pupil Transportation	88,082.58	0.00	88,082.58	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	12,386.48	0.00	0.00	12,386.48	12,386.48
Support Serv - Technology	46,642.86	1,895.55	0.00	44,747.31	44,747.31
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	28,934.56	877.85	28,056.71	0.00	0.00
Community Services	1,134.30	0.00	1,134.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,094.37	68,934.62	79,159.75	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 **	79,950.00	79,950.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,757.00	138,757.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,945,335.40	**293,404.65**	**1,350,080.25**	**301,850.50**	**94,051.02**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
02070 Munising Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,377,636.89	107,223.71	5,270,413.18	0.00	0.00
Support Serv - Pupil	669,292.81	0.00	669,292.81	0.00	0.00
Support Serv - Instructional	143,446.92	0.00	143,446.92	0.00	0.00
Support Serv - Board of Ed	42,541.91	0.00	42,541.91	0.00	0.00
Support Serv - Executive Adm	307,650.91	1,199.00	306,451.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	481,710.66	0.00	481,710.66	0.00	0.00
Support Serv - Business	323,675.53	1,274.27	0.00	322,401.26	322,401.26
Operations and Maintenance	865,432.77	3,028.98	80,575.58	781,828.21	0.00
Pupil Transportation	457,674.05	61,230.00	396,444.05	0.00	0.00
Support Serv - Planning & Research	11,214.66	0.00	11,214.66	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	27,823.97	0.00	430.50	27,393.47	27,393.47
Support Serv - Technology	190,768.57	5,160.91	2,757.00	182,850.66	182,850.66
Support Serv - Pupil Accounting	2,800.00	0.00	2,800.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	324,472.66	0.00	324,472.66	0.00	0.00
Community Services	6,421.30	0.00	6,421.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	515,686.63	161,389.46	354,297.17	0.00	0.00
Community Services	184,206.71	9,460.43	174,746.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	378,314.27	378,314.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	41,000.00	41,000.00	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
	10,351,771.22	**769,281.03**	**8,268,016.59**	**1,314,473.60**	**532,645.39**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
02080 Superior Central School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,963,242.44	79,974.00	2,883,268.44	0.00	0.00
Support Serv - Pupil	295,069.34	0.00	295,069.34	0.00	0.00
Support Serv - Instructional	160,371.59	0.00	160,371.59	0.00	0.00
Support Serv - Board of Ed	37,591.69	0.00	37,591.69	0.00	0.00
Support Serv - Executive Adm	105,701.75	0.00	105,701.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,709.43	0.00	371,709.43	0.00	0.00
Support Serv - Business	153,982.39	13,320.48	0.00	140,661.91	140,661.91
Operations and Maintenance	426,390.44	904.43	0.00	425,486.01	0.00
Pupil Transportation	394,685.74	0.00	394,685.74	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	82,108.96	0.00	0.00	82,108.96	82,108.96
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	166,469.90	0.00	166,469.90	0.00	0.00
Community Services	2,886.05	0.00	2,886.05	0.00	0.00
Payments to Government Agencies	7,222.00	7,222.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	483,706.52	143,630.79	340,075.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	214,781.13	214,781.13	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
	5,865,919.37	**459,832.83**	**4,757,829.66**	**648,256.88**	**222,770.87**

Michigan Department of Education
Costs for the Development of 2026-2027 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	890,849.18	0.00	890,849.18	0.00	0.00
Support Serv - Pupil	74,630.56	0.00	74,630.56	0.00	0.00
Support Serv - Instructional	2,473,179.17	4,220.00	2,468,959.17	0.00	0.00
Support Serv - Board of Ed	38,131.56	0.00	38,131.56	0.00	0.00
Support Serv - Executive Adm	517,814.16	791.68	517,022.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,061,008.45	2,369.58	106,739.76	951,899.11	951,899.11
Operations and Maintenance	342,571.75	1,219.00	15,366.97	325,985.78	0.00
Pupil Transportation	501,637.90	90,850.00	410,787.90	0.00	0.00
Support Serv - Planning & Research	13,783.94	0.00	13,783.94	0.00	0.00
Support Serv - Communication	63,734.43	0.00	63,734.43	0.00	0.00
Support Serv - Staff & Personnel	528,629.53	990.00	8,904.45	518,735.08	518,735.08
Support Serv - Technology	1,188,739.32	163,380.93	0.00	1,025,358.39	1,025,358.39
Support Serv - Pupil Accounting	83,812.00	0.00	83,812.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	349,627.51	0.00	349,627.51	0.00	0.00
Payments to Government Agencies	4,086,333.55	4,086,333.55	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,082,067.57	286,582.68	7,795,484.89	0.00	0.00
Support Serv - Pupil	5,793,841.61	30,825.72	5,763,015.89	0.00	0.00
Support Serv - Instructional	2,440,881.97	3,329.00	2,437,552.97	0.00	0.00
Support Serv - Board of Ed	66,647.94	0.00	66,647.94	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	651,835.11	1,633.99	650,201.12	0.00	0.00
Support Serv - Business	121,213.98	12,618.98	0.00	108,595.00	108,595.00
Operations and Maintenance	2,152,299.00	83,432.77	32,177.46	2,036,688.77	0.00
Pupil Transportation	2,287,856.42	195,705.48	2,092,150.94	0.00	0.00
Support Serv - Planning & Research	239,243.50	0.00	239,243.50	0.00	0.00
Support Serv - Communication	758.00	0.00	758.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	62,715.57	0.00	62,715.57	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	53,804.35	0.00	53,804.35	0.00	0.00
Payments to Government Agencies	7,294,000.04	7,294,000.04	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	412,925.00	412,925.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,644,279.12	5,644,279.12	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
	47,518,852.19	**18,315,487.52**	**24,236,102.54**	**4,967,262.13**	**2,604,587.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03010 Plainwell Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,555,800.65	246,093.88	21,309,706.77	0.00	0.00
Support Serv - Pupil	2,227,868.49	0.00	2,227,868.49	0.00	0.00
Support Serv - Instructional	942,286.21	0.00	942,286.21	0.00	0.00
Support Serv - Board of Ed	80,467.68	0.00	80,467.68	0.00	0.00
Support Serv - Executive Adm	584,315.92	0.00	584,315.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,074,775.75	0.00	2,074,775.75	0.00	0.00
Support Serv - Business	548,049.59	290.06	77,118.33	470,641.20	470,641.20
Operations and Maintenance	4,353,308.08	171,342.76	24,482.43	4,157,482.89	0.00
Pupil Transportation	1,181,895.91	142,530.00	1,039,365.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	235,468.50	0.00	235,468.50	0.00	0.00
Support Serv - Staff & Personnel	133,751.46	0.00	1,239.00	132,512.46	132,512.46
Support Serv - Technology	577,642.23	39,769.14	0.00	537,873.09	537,873.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,060,129.34	141,357.32	918,772.02	0.00	0.00
Community Services	822,389.73	0.00	822,389.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	299,126.41	299,126.41	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	2,316,909.75	1,205,710.82	1,111,198.93	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 **	7,930,088.65	7,930,088.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,388,266.70	8,388,266.70	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
	55,312,541.05	**18,564,575.74**	**31,449,455.67**	**5,298,509.64**	**1,141,026.75**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03020 Otsego Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,783,420.72	44,543.77	18,738,876.95	0.00	0.00
Support Serv - Pupil	1,723,674.31	0.00	1,723,674.31	0.00	0.00
Support Serv - Instructional	766,225.11	0.00	766,225.11	0.00	0.00
Support Serv - Board of Ed	277,339.59	0.00	277,339.59	0.00	0.00
Support Serv - Executive Adm	830,036.22	0.00	830,036.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,610,815.05	0.00	1,610,815.05	0.00	0.00
Support Serv - Business	533,212.45	399.59	45,589.46	487,223.40	487,223.40
Operations and Maintenance	3,672,185.98	8,068.84	256,351.02	3,407,766.12	0.00
Pupil Transportation	1,077,703.67	0.00	1,077,703.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	150,563.82	0.00	150,563.82	0.00	0.00
Support Serv - Staff & Personnel	6,003.80	0.00	1,539.28	4,464.52	4,464.52
Support Serv - Technology	876,785.77	78,021.06	37,926.50	760,838.21	760,838.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	290.16	0.00	290.16	0.00	0.00
Support Serv - Other	741,101.56	0.00	741,101.56	0.00	0.00
Community Services	744,960.06	0.00	744,960.06	0.00	0.00
Payments to Government Agencies	91,946.00	91,946.00	0.00	0.00	0.00
Facilities Acquisition	703,482.72	703,482.72	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,296,447.47	782,168.12	1,514,279.35	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 **	7,109,328.00	7,109,328.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,830,251.25	1,830,251.25	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
	43,825,773.71	**10,648,209.35**	**28,517,272.11**	**4,660,292.25**	**1,252,526.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03030 Allegan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,699,034.28	70.00	17,698,964.28	0.00	0.00
Support Serv - Pupil	2,120,650.66	0.00	2,120,650.66	0.00	0.00
Support Serv - Instructional	1,321,001.58	0.00	1,321,001.58	0.00	0.00
Support Serv - Board of Ed	91,794.88	0.00	91,794.88	0.00	0.00
Support Serv - Executive Adm	442,352.76	0.00	442,352.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,732,239.98	0.00	1,732,239.98	0.00	0.00
Support Serv - Business	670,222.37	86,558.47	1,897.10	581,766.80	581,766.80
Operations and Maintenance	3,555,784.25	14,000.00	133,562.29	3,408,221.96	0.00
Pupil Transportation	1,573,505.71	264,398.00	1,309,107.71	0.00	0.00
Support Serv - Planning & Research	2,302.00	0.00	2,302.00	0.00	0.00
Support Serv - Communication	34,891.75	0.00	34,891.75	0.00	0.00
Support Serv - Staff & Personnel	211,866.37	0.00	16,887.20	194,979.17	194,979.17
Support Serv - Technology	169,573.60	0.00	0.00	169,573.60	169,573.60
Support Serv - Pupil Accounting	151,172.39	0.00	151,172.39	0.00	0.00
Support Serv - Central - Other	337,104.05	0.00	337,104.05	0.00	0.00
Support Serv - Other	447,174.08	0.00	447,174.08	0.00	0.00
Community Services	343,068.75	2,123.05	340,945.70	0.00	0.00
Payments to Government Agencies	164,849.00	164,849.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,658,655.79	930,593.59	728,062.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,466,841.35	5,466,841.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,894,658.33	24,894,658.33	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
	63,088,743.93	**31,824,091.79**	**26,910,110.61**	**4,354,541.53**	**946,319.57**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03040 Wayland Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,628,863.87	49,773.33	23,579,090.54	0.00	0.00
Support Serv - Pupil	3,403,697.78	0.00	3,403,697.78	0.00	0.00
Support Serv - Instructional	1,960,030.32	0.00	1,960,030.32	0.00	0.00
Support Serv - Board of Ed	104,347.22	0.00	104,347.22	0.00	0.00
Support Serv - Executive Adm	430,936.72	0.00	430,936.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,474,668.22	0.00	2,474,668.22	0.00	0.00
Support Serv - Business	572,085.91	13,812.39	36,606.73	521,666.79	521,666.79
Operations and Maintenance	3,628,547.12	0.00	392,569.29	3,235,977.83	0.00
Pupil Transportation	1,933,109.78	275,812.00	1,657,297.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	112,577.09	0.00	112,577.09	0.00	0.00
Support Serv - Staff & Personnel	190,577.84	0.00	25,727.53	164,850.31	164,850.31
Support Serv - Technology	951,028.28	170,129.50	144,353.83	636,544.95	636,544.95
Support Serv - Pupil Accounting	38,319.54	0.00	38,319.54	0.00	0.00
Support Serv - Central - Other	10,708.16	0.00	10,708.16	0.00	0.00
Support Serv - Other	1,106,979.31	9,043.10	1,097,936.21	0.00	0.00
Community Services	319,422.91	0.00	319,422.91	0.00	0.00
Payments to Government Agencies	19,200.00	19,200.00	0.00	0.00	0.00
Facilities Acquisition	293,486.23	293,486.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,964,500.78	1,151,679.37	1,812,821.41	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 **	8,187,160.90	8,187,160.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,252,136.56	7,252,136.56	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
	59,582,384.54	**17,422,233.38**	**37,601,111.28**	**4,559,039.88**	**1,323,062.05**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03050 Fennville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,596,191.30	193,398.04	11,402,793.26	0.00	0.00
Support Serv - Pupil	1,063,054.51	0.00	1,063,054.51	0.00	0.00
Support Serv - Instructional	784,446.48	0.00	784,446.48	0.00	0.00
Support Serv - Board of Ed	139,558.92	0.00	139,558.92	0.00	0.00
Support Serv - Executive Adm	598,656.02	45,245.00	553,411.02	0.00	0.00
Support Serv - Grant Writer	50,575.34	0.00	50,575.34	0.00	0.00
Support Serv - School Adm	1,105,821.48	0.00	1,105,821.48	0.00	0.00
Support Serv - Business	462,297.00	53,137.56	3,813.55	405,345.89	405,345.89
Operations and Maintenance	1,957,471.16	3,305.62	96,498.86	1,857,666.68	0.00
Pupil Transportation	1,135,997.68	132,370.33	1,003,627.35	0.00	0.00
Support Serv - Planning & Research	2,720.47	0.00	2,720.47	0.00	0.00
Support Serv - Communication	9,860.20	0.00	9,860.20	0.00	0.00
Support Serv - Staff & Personnel	13,094.46	0.00	12,150.00	944.46	944.46
Support Serv - Technology	484,786.24	139,659.38	6,654.57	338,472.29	338,472.29
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	582,020.35	59,933.22	522,087.13	0.00	0.00
Community Services	18,704.97	0.00	18,704.97	0.00	0.00
Payments to Government Agencies	16,312.00	16,312.00	0.00	0.00	0.00
Facilities Acquisition	7,500.00	7,500.00	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	149.40	149.40	0.00	0.00	0.00
Operations and Maintenance	149,520.22	0.00	0.00	149,520.22	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	1,530,362.39	672,192.86	858,169.53	0.00	0.00
Community Services	167,247.03	0.00	167,247.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	454,547.01	439,774.51	14,772.50	0.00	0.00
Debt Service Funds					
All Costs **	2,704,783.26	2,704,783.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	47,893.85	47,893.85	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
	25,083,571.74	**4,515,655.03**	**17,815,967.17**	**2,751,949.54**	**744,762.64**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03060 Martin Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,748,908.88	0.00	4,748,908.88	0.00	0.00
Support Serv - Pupil	427,236.45	0.00	427,236.45	0.00	0.00
Support Serv - Instructional	133,053.26	0.00	133,053.26	0.00	0.00
Support Serv - Board of Ed	71,320.16	0.00	71,320.16	0.00	0.00
Support Serv - Executive Adm	212,613.57	0.00	212,613.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	570,696.02	0.00	570,696.02	0.00	0.00
Support Serv - Business	248,516.02	9,296.91	3,832.14	235,386.97	235,386.97
Operations and Maintenance	857,302.23	0.00	11,986.93	845,315.30	0.00
Pupil Transportation	472,218.56	141,680.00	330,538.56	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	395,293.99	103,900.14	27,854.19	263,539.66	263,539.66
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	451,570.07	40,737.12	410,832.95	0.00	0.00
Community Services	67,679.95	0.00	67,679.95	0.00	0.00
Payments to Government Agencies	97,978.19	97,978.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	467,991.07	153,115.17	314,875.90	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	91,640.32	91,640.32	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,140,191.87	2,140,191.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,495,870.21	1,495,870.21	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
	12,950,080.82	**4,274,409.93**	**7,331,428.96**	**1,344,241.93**	**498,926.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03070 Hopkins Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,474,906.28	341,812.90	11,133,093.38	0.00	0.00
Support Serv - Pupil	1,140,848.89	0.00	1,140,848.89	0.00	0.00
Support Serv - Instructional	648,595.86	0.00	648,595.86	0.00	0.00
Support Serv - Board of Ed	142,988.63	0.00	142,988.63	0.00	0.00
Support Serv - Executive Adm	318,095.27	0.00	318,095.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,392,660.08	0.00	1,392,660.08	0.00	0.00
Support Serv - Business	421,031.69	1,988.85	30,858.04	388,184.80	388,184.80
Operations and Maintenance	2,148,237.53	24,079.97	184,786.41	1,939,371.15	0.00
Pupil Transportation	1,056,218.10	173,972.49	882,245.61	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	4,337.82	0.00	237.82	4,100.00	4,100.00
Support Serv - Technology	788,916.21	280,902.91	48,557.46	459,455.84	459,455.84
Support Serv - Pupil Accounting	17,605.76	0.00	17,605.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	666,648.38	44,809.58	621,838.80	0.00	0.00
Community Services	12,647.41	0.00	12,647.41	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	1,493,787.95	621,424.31	872,363.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,899,244.16	3,899,244.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	109,581.80	109,581.80	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
	25,736,351.82	**5,497,816.97**	**17,447,423.06**	**2,791,111.79**	**851,740.64**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03080 Saugatuck Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,563,920.18	3,307.01	7,560,613.17	0.00	0.00
Support Serv - Pupil	866,131.61	0.00	866,131.61	0.00	0.00
Support Serv - Instructional	403,296.39	0.00	403,296.39	0.00	0.00
Support Serv - Board of Ed	71,651.34	0.00	71,651.34	0.00	0.00
Support Serv - Executive Adm	334,351.52	0.00	334,351.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	613,747.82	0.00	613,747.82	0.00	0.00
Support Serv - Business	430,482.17	64,872.39	0.00	365,609.78	365,609.78
Operations and Maintenance	1,143,534.16	20,400.00	183.87	1,122,950.29	0.00
Pupil Transportation	291,106.33	0.00	291,106.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	97,709.74	0.00	97,709.74	0.00	0.00
Support Serv - Staff & Personnel	38,331.55	0.00	0.00	38,331.55	38,331.55
Support Serv - Technology	290,998.96	0.00	27,520.38	263,478.58	263,478.58
Support Serv - Pupil Accounting	48,144.60	0.00	48,144.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	410,352.56	42,428.41	367,924.15	0.00	0.00
Community Services	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	848,306.85	191,400.19	656,906.66	0.00	0.00
Community Services	217,039.37	0.00	217,039.37	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 **	3,385,782.50	3,385,782.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,263,204.37	7,263,204.37	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
	24,346,892.02	**11,000,194.87**	**11,556,326.95**	**1,790,370.20**	**667,419.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03100 Hamilton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,212,855.42	1,631,657.11	25,581,198.31	0.00	0.00
Support Serv - Pupil	2,558,990.53	0.00	2,558,990.53	0.00	0.00
Support Serv - Instructional	2,827,766.71	427.46	2,827,339.25	0.00	0.00
Support Serv - Board of Ed	76,333.73	0.00	76,333.73	0.00	0.00
Support Serv - Executive Adm	521,968.78	1,570.12	520,398.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,973,457.73	0.00	1,973,457.73	0.00	0.00
Support Serv - Business	479,482.32	43,889.38	0.00	435,592.94	435,592.94
Operations and Maintenance	3,543,620.30	409,942.13	121,486.40	3,012,191.77	0.00
Pupil Transportation	2,001,903.02	12,509.13	1,989,393.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	250,048.95	3,195.00	246,853.95	0.00	0.00
Support Serv - Staff & Personnel	293,197.68	0.00	14,862.09	278,335.59	278,335.59
Support Serv - Technology	823,483.95	561,491.65	37,026.40	224,965.90	224,965.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,084,964.66	137,418.07	947,546.59	0.00	0.00
Community Services	583,367.11	11,445.83	571,921.28	0.00	0.00
Payments to Government Agencies	38,400.00	38,400.00	0.00	0.00	0.00
Facilities Acquisition	52,365.00	52,365.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,175,988.11	856,761.18	1,319,226.93	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 **	4,845,806.26	4,845,806.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,831,917.82	10,831,917.82	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	1,967.47	1,967.47	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,177,885.55	**19,440,763.61**	**38,786,035.74**	**3,951,086.20**	**938,894.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03440 Glenn Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	506,739.21	2,977.25	503,761.96	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	9,448.55	0.00	9,448.55	0.00	0.00
Support Serv - Board of Ed	27,719.74	0.00	27,719.74	0.00	0.00
Support Serv - Executive Adm	193,959.62	0.00	193,959.62	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	18,962.58	2,083.50	0.00	16,879.08	16,879.08
Operations and Maintenance	90,215.30	150.00	5,218.34	84,846.96	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	42,695.13	16,991.26	0.00	25,703.87	25,703.87
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	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,280.00	10,280.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	51,232.94	51,232.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	951,253.07	**83,714.95**	**740,108.21**	**127,429.91**	**42,582.95**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03900 Innocademy Allegan Campus
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	606,727.71	0.00	606,727.71	0.00	0.00
Support Serv - Pupil	93,362.04	0.00	93,362.04	0.00	0.00
Support Serv - Instructional	133,876.65	0.00	133,876.65	0.00	0.00
Support Serv - Board of Ed	59,238.89	0.00	59,238.89	0.00	0.00
Support Serv - Executive Adm	35,970.18	0.00	35,970.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	36,866.70	0.00	36,866.70	0.00	0.00
Support Serv - Business	16,887.71	0.00	0.00	16,887.71	16,887.71
Operations and Maintenance	327,180.57	15,650.00	16,825.00	294,705.57	0.00
Pupil Transportation	43,523.06	0.00	43,523.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,309.95	0.00	15,309.95	0.00	0.00
Support Serv - Staff & Personnel	18,221.10	0.00	0.00	18,221.10	18,221.10
Support Serv - Technology	4,038.32	0.00	0.00	4,038.32	4,038.32
Support Serv - Pupil Accounting	8,153.44	0.00	8,153.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	707.35	0.00	707.35	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	1,760.88	0.00	1,760.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,401,824.55	**15,650.00**	**1,052,321.85**	**333,852.70**	**39,147.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
03902 Outlook Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	739,487.48	794.82	738,692.66	0.00	0.00
Support Serv - Pupil	210,672.55	0.00	210,672.55	0.00	0.00
Support Serv - Instructional	26,452.33	0.00	26,452.33	0.00	0.00
Support Serv - Board of Ed	16,649.88	0.00	16,649.88	0.00	0.00
Support Serv - Executive Adm	28,859.12	0.00	28,859.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	108,307.06	0.00	108,307.06	0.00	0.00
Support Serv - Business	29,098.62	0.00	0.00	29,098.62	29,098.62
Operations and Maintenance	51,738.53	0.00	1,027.80	50,710.73	0.00
Pupil Transportation	33,132.25	0.00	33,132.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	300.00	0.00	300.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	237.29	0.00	0.00	237.29	237.29
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	0.00	0.00	0.00	0.00	0.00
Community Services	45.00	0.00	45.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,244,980.11	**794.82**	**1,164,138.65**	**80,046.64**	**29,335.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
04000 Alpena-Montmorency-Alcona ESD
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	446,096.53	0.00	446,096.53	0.00	0.00
Support Serv - Instructional	1,182,524.21	0.00	1,182,524.21	0.00	0.00
Support Serv - Board of Ed	59,796.25	0.00	59,796.25	0.00	0.00
Support Serv - Executive Adm	280,967.19	0.00	280,967.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	669,431.15	1,014.61	0.00	668,416.54	668,416.54
Operations and Maintenance	124,164.00	0.00	0.00	124,164.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	272,113.99	0.00	94,637.52	177,476.47	177,476.47
Support Serv - Technology	175,104.05	0.00	7,950.00	167,154.05	167,154.05
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	1,865.57	0.00	1,865.57	0.00	0.00
Community Services	357,620.31	0.00	357,620.31	0.00	0.00
Payments to Government Agencies	4,028,052.28	4,028,052.28	0.00	0.00	0.00
Facilities Acquisition	256,866.27	241,421.57	15,444.70	0.00	0.00
Special Revenue Funds					
Instructional	1,984,147.94	0.00	1,984,147.94	0.00	0.00
Support Serv - Pupil	4,824,799.43	0.00	4,824,799.43	0.00	0.00
Support Serv - Instructional	1,287,453.50	0.00	1,287,453.50	0.00	0.00
Support Serv - Board of Ed	17,673.81	0.00	17,673.81	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	13,679.68	7,652.90	0.00	6,026.78	6,026.78
Operations and Maintenance	254,264.54	8,823.92	5,818.00	239,622.62	0.00
Pupil Transportation	1,548,236.81	0.00	1,548,236.81	0.00	0.00
Support Serv - Planning & Research	42,484.00	0.00	42,484.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,571.94	0.00	12,470.81	101.13	101.13
Support Serv - Technology	105,699.07	0.00	105,699.07	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,962.04	0.00	23,962.04	0.00	0.00
Community Services	10,039.63	0.00	10,039.63	0.00	0.00
Payments to Government Agencies	1,609,792.60	1,609,792.60	0.00	0.00	0.00
Facilities Acquisition	1,617,536.25	1,597,702.84	19,833.41	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,206,943.04	**7,494,460.72**	**12,329,520.73**	**1,382,961.59**	**1,019,174.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
04010 Alpena Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,327,865.36	865,032.32	28,462,833.04	0.00	0.00
Support Serv - Pupil	3,374,783.77	0.00	3,374,783.77	0.00	0.00
Support Serv - Instructional	2,457,805.23	0.00	2,457,805.23	0.00	0.00
Support Serv - Board of Ed	126,244.79	0.00	126,244.79	0.00	0.00
Support Serv - Executive Adm	409,027.18	0.00	409,027.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,628,473.85	0.00	3,628,473.85	0.00	0.00
Support Serv - Business	748,405.02	9,579.86	24,385.52	714,439.64	714,439.64
Operations and Maintenance	5,222,825.01	344,596.49	412,381.37	4,465,847.15	0.00
Pupil Transportation	2,675,905.56	90,117.00	2,585,788.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	179,393.79	0.00	179,393.79	0.00	0.00
Support Serv - Staff & Personnel	1,056,395.69	0.00	351,280.77	705,114.92	705,114.92
Support Serv - Technology	706,687.65	11,886.62	33,608.97	661,192.06	661,192.06
Support Serv - Pupil Accounting	142,085.24	0.00	142,085.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	729,266.85	2,386.97	726,879.88	0.00	0.00
Community Services	316,313.90	0.00	316,313.90	0.00	0.00
Payments to Government Agencies	203,385.20	203,385.20	0.00	0.00	0.00
Facilities Acquisition	311,310.90	296,310.90	15,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,605.09	0.00	1,364.33	240.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,310,787.41	1,355,477.37	1,955,310.04	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 **	2,314,931.93	2,314,931.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,864,604.07	4,864,604.07	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	7,412,908.17	7,412,908.17	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	69,521,011.66	**17,771,216.90**	**45,202,960.23**	**6,546,834.53**	**2,080,746.62**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
05010 Alba Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	824,879.31	0.00	824,879.31	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,318.35	0.00	1,318.35	0.00	0.00
Support Serv - Board of Ed	30,799.81	0.00	30,799.81	0.00	0.00
Support Serv - Executive Adm	233,094.91	0.00	233,094.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	62,419.20	5,619.20	0.00	56,800.00	56,800.00
Operations and Maintenance	296,970.75	3,300.00	7,580.20	286,090.55	0.00
Pupil Transportation	111,566.79	0.00	111,566.79	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	5,766.67	0.00	5,666.67	100.00	100.00
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	13,848.13	0.00	13,848.13	0.00	0.00
Community Services	497.82	0.00	497.82	0.00	0.00
Payments to Government Agencies	260.17	260.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	126,493.50	59,734.71	66,758.79	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	1,020.36	1,020.36	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
	1,719,435.77	**69,934.44**	**1,296,010.78**	**353,490.55**	**67,400.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
05035 Central Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,267,157.21	3,507.61	3,263,649.60	0.00	0.00
Support Serv - Pupil	260,033.14	0.00	260,033.14	0.00	0.00
Support Serv - Instructional	236,057.37	0.00	236,057.37	0.00	0.00
Support Serv - Board of Ed	74,158.38	213.35	73,945.03	0.00	0.00
Support Serv - Executive Adm	263,120.99	240.90	262,880.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	307,535.14	0.00	307,535.14	0.00	0.00
Support Serv - Business	91,806.10	9,114.18	0.00	82,691.92	82,691.92
Operations and Maintenance	685,736.21	88,364.08	10,639.99	586,732.14	0.00
Pupil Transportation	242,248.07	94,075.10	148,172.97	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	8,073.84	0.00	6,600.00	1,473.84	1,473.84
Support Serv - Technology	112,799.93	0.00	110,700.05	2,099.88	2,099.88
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	228,376.97	9,508.54	218,868.43	0.00	0.00
Community Services	365,227.05	1,109.33	364,117.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	244,750.00	244,750.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,550.00	0.00	1,550.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,808.09	166,985.91	210,822.18	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 **	79,867.27	79,867.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	147,614.64	147,614.64	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
	6,994,295.40	**845,350.91**	**5,475,946.71**	**672,997.78**	**86,265.64**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
05040 Bellaire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,936,287.44	0.00	2,936,287.44	0.00	0.00
Support Serv - Pupil	168,836.70	0.00	168,836.70	0.00	0.00
Support Serv - Instructional	232,533.26	62,016.90	170,516.36	0.00	0.00
Support Serv - Board of Ed	59,338.57	0.00	59,338.57	0.00	0.00
Support Serv - Executive Adm	103,796.70	0.00	103,796.70	0.00	0.00
Support Serv - Grant Writer	73,124.62	0.00	73,124.62	0.00	0.00
Support Serv - School Adm	531,394.04	0.00	531,394.04	0.00	0.00
Support Serv - Business	138,523.31	0.00	0.00	138,523.31	138,523.31
Operations and Maintenance	1,068,156.71	29,200.00	65,408.94	973,547.77	0.00
Pupil Transportation	333,537.43	77,500.00	256,037.43	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	8,564.16	0.00	8,564.16	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	191,811.71	7,706.18	184,105.53	0.00	0.00
Community Services	308.98	0.00	308.98	0.00	0.00
Payments to Government Agencies	7,244.05	7,244.05	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	393,061.30	125,786.43	267,274.87	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 **	8,353,122.32	8,353,122.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	166,540.51	166,540.51	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
	14,766,181.81	**8,829,116.39**	**4,824,994.34**	**1,112,071.08**	**138,523.31**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
05060 Elk Rapids Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,382,354.80	33,395.98	9,348,958.82	0.00	0.00
Support Serv - Pupil	608,086.07	0.00	608,086.07	0.00	0.00
Support Serv - Instructional	138,426.08	0.00	138,426.08	0.00	0.00
Support Serv - Board of Ed	108,674.39	0.00	108,674.39	0.00	0.00
Support Serv - Executive Adm	354,946.79	0.00	354,946.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,247,189.34	0.00	1,247,189.34	0.00	0.00
Support Serv - Business	361,053.85	727.01	0.00	360,326.84	360,326.84
Operations and Maintenance	1,406,027.64	18,340.12	90,106.55	1,297,580.97	0.00
Pupil Transportation	712,438.07	0.00	712,438.07	0.00	0.00
Support Serv - Planning & Research	89,857.77	0.00	89,857.77	0.00	0.00
Support Serv - Communication	11,369.81	0.00	11,369.81	0.00	0.00
Support Serv - Staff & Personnel	2,375.79	0.00	0.00	2,375.79	2,375.79
Support Serv - Technology	494,017.84	231,960.46	0.00	262,057.38	262,057.38
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	384,505.02	66,417.87	318,087.15	0.00	0.00
Community Services	26,491.30	0.00	26,491.30	0.00	0.00
Payments to Government Agencies	10,057.19	10,057.19	0.00	0.00	0.00
Facilities Acquisition	338,607.70	338,607.70	0.00	0.00	0.00
Special Revenue Funds					
Instructional	233,377.92	0.00	233,377.92	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	85,238.34	0.00	85,238.34	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	33,961.93	0.00	8,450.11	25,511.82	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	913,518.00	518,466.43	395,051.57	0.00	0.00
Community Services	206,994.09	0.00	206,994.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,714.00	29,714.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,351,928.94	2,351,928.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,839,175.59	6,839,175.59	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
	26,370,388.26	**10,438,791.29**	**13,983,744.17**	**1,947,852.80**	**624,760.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
05065 Ellsworth Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,805,913.84	11,159.42	2,794,754.42	0.00	0.00
Support Serv - Pupil	215,015.98	1,439.47	213,576.51	0.00	0.00
Support Serv - Instructional	41,882.33	159.08	41,723.25	0.00	0.00
Support Serv - Board of Ed	26,776.71	0.00	26,776.71	0.00	0.00
Support Serv - Executive Adm	225,039.83	0.00	225,039.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	253,421.31	0.00	253,421.31	0.00	0.00
Support Serv - Business	68,293.65	136.65	0.00	68,157.00	68,157.00
Operations and Maintenance	368,964.66	2,544.50	32,515.30	333,904.86	0.00
Pupil Transportation	156,639.43	0.00	156,639.43	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	132,656.10	14,681.46	117,974.64	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	122,158.64	622.39	121,536.25	0.00	0.00
Community Services	47,455.49	373.21	47,082.28	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	1,366.29	0.00	1,366.29	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	270,599.94	135,641.72	134,958.22	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 **	187,681.26	187,681.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	98,758.68	98,758.68	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
	5,022,624.14	**453,197.84**	**4,167,364.44**	**402,061.86**	**68,157.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
05070 Mancelona Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,221,875.05	17,316.58	6,204,558.47	0.00	0.00
Support Serv - Pupil	706,737.94	0.00	706,737.94	0.00	0.00
Support Serv - Instructional	473,323.07	0.00	473,323.07	0.00	0.00
Support Serv - Board of Ed	95,107.64	0.00	95,107.64	0.00	0.00
Support Serv - Executive Adm	371,458.16	0.00	371,458.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	796,637.22	0.00	796,637.22	0.00	0.00
Support Serv - Business	310,383.81	0.00	0.00	310,383.81	310,383.81
Operations and Maintenance	1,904,024.67	373,439.89	161,651.16	1,368,933.62	0.00
Pupil Transportation	730,657.51	0.00	730,657.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,830.12	0.00	20,830.12	0.00	0.00
Support Serv - Staff & Personnel	25,268.21	0.00	24,540.12	728.09	728.09
Support Serv - Technology	207,438.80	0.00	4,276.35	203,162.45	203,162.45
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	319,950.36	24,575.00	295,375.36	0.00	0.00
Community Services	9,377.87	0.00	9,377.87	0.00	0.00
Payments to Government Agencies	18,741.20	18,741.20	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	3,500.00	0.00	3,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,150,968.76	462,126.92	688,841.84	0.00	0.00
Community Services	426,959.20	0.00	426,959.20	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 **	1,258,036.87	1,258,036.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,305,178.56	6,305,178.56	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
	21,356,455.02	**8,459,415.02**	**11,013,832.03**	**1,883,207.97**	**514,274.35**

Michigan Department of Education
Costs for the Development of 2026-2027 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	3,297,012.33	1,943.00	3,295,069.33	0.00	0.00
Support Serv - Pupil	208,371.46	0.00	208,371.46	0.00	0.00
Support Serv - Instructional	317,891.10	42,214.00	275,677.10	0.00	0.00
Support Serv - Board of Ed	51,517.63	0.00	51,517.63	0.00	0.00
Support Serv - Executive Adm	336,288.54	0.00	336,288.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	355,180.80	0.00	355,180.80	0.00	0.00
Support Serv - Business	149,773.76	15,572.51	5,466.92	128,734.33	128,734.33
Operations and Maintenance	577,524.54	19,934.76	17,888.00	539,701.78	0.00
Pupil Transportation	581,379.09	363,349.00	218,030.09	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	7,218.06	0.00	4,913.23	2,304.83	2,304.83
Support Serv - Technology	32,259.82	0.00	1,930.50	30,329.32	30,329.32
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	177,749.48	0.00	177,749.48	0.00	0.00
Community Services	768.87	0.00	768.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	242,018.31	242,018.31	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	6,522.42	0.00	6,176.73	345.69	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	400,086.89	160,469.79	239,617.10	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 **	499,926.02	499,926.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	53,009.16	53,009.16	0.00	0.00	0.00
Trust Funds					
All Costs *	1,350.00	0.00	1,350.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,295,848.28	**1,398,436.55**	**5,195,995.78**	**701,415.95**	**161,368.48**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
06050 Standish-Sterling Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,744,905.77	9,943.63	11,734,962.14	0.00	0.00
Support Serv - Pupil	741,896.10	0.00	741,896.10	0.00	0.00
Support Serv - Instructional	763,795.82	0.00	763,795.82	0.00	0.00
Support Serv - Board of Ed	27,470.59	0.00	27,470.59	0.00	0.00
Support Serv - Executive Adm	462,773.31	0.00	462,773.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,054,849.58	0.00	1,054,849.58	0.00	0.00
Support Serv - Business	390,149.01	58,022.39	9,600.00	322,526.62	322,526.62
Operations and Maintenance	3,097,614.18	556,624.80	64,708.29	2,476,281.09	0.00
Pupil Transportation	1,630,897.41	398,690.80	1,232,206.61	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	1,439.93	0.00	1,439.93	0.00	0.00
Support Serv - Technology	496,304.58	0.00	19,143.20	477,161.38	477,161.38
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	511,325.17	34,994.00	476,331.17	0.00	0.00
Community Services	139,058.05	0.00	139,058.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	48,362.80	48,362.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,366.21	0.00	6,159.50	206.71	206.71
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,953,622.16	809,048.08	1,144,574.08	0.00	0.00
Community Services	3,830.56	0.00	3,830.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	238,153.31	238,153.31	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,019,061.85	1,019,061.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	754,560.09	754,560.09	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
	25,086,436.48	**3,927,461.75**	**17,882,798.93**	**3,276,175.80**	**799,894.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
07010 Arvon Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	304,618.00	2,126.00	302,492.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	27,451.00	0.00	27,451.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	133,700.00	9,060.00	40,419.00	84,221.00	84,221.00
Operations and Maintenance	62,264.00	5,192.00	15,769.00	41,303.00	0.00
Pupil Transportation	87,127.00	57,500.00	29,627.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,776.00	0.00	0.00	2,776.00	2,776.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	101.00	0.00	101.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,870.00	4,162.00	7,708.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	629,907.00	**78,040.00**	**423,567.00**	**128,300.00**	**86,997.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
07020 Baraga Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,884,932.44	0.00	3,884,932.44	0.00	0.00
Support Serv - Pupil	318,700.06	0.00	318,700.06	0.00	0.00
Support Serv - Instructional	182,926.40	0.00	182,926.40	0.00	0.00
Support Serv - Board of Ed	58,815.87	0.00	58,815.87	0.00	0.00
Support Serv - Executive Adm	297,149.88	0.00	297,149.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	409,453.81	0.00	409,453.81	0.00	0.00
Support Serv - Business	158,051.65	8,145.91	15,292.47	134,613.27	134,613.27
Operations and Maintenance	586,087.49	0.00	71,433.43	514,654.06	0.00
Pupil Transportation	197,217.90	0.00	197,217.90	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	5,592.35	0.00	2,321.15	3,271.20	3,271.20
Support Serv - Technology	53,966.17	0.00	0.00	53,966.17	53,966.17
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	118,839.26	0.00	118,839.26	0.00	0.00
Community Services	2,201.74	0.00	2,201.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	56,204.70	43,900.00	12,304.70	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	114,665.55	0.00	0.00	114,665.55	114,665.55
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	258,332.82	112,814.81	145,518.01	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	702,822.66	702,822.66	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
	7,405,960.75	**867,683.38**	**5,717,107.12**	**821,170.25**	**306,516.19**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
07040 L'Anse Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,641,279.57	8,649.98	4,632,629.59	0.00	0.00
Support Serv - Pupil	641,672.83	0.00	641,672.83	0.00	0.00
Support Serv - Instructional	93,888.43	0.00	93,888.43	0.00	0.00
Support Serv - Board of Ed	43,454.05	0.00	43,454.05	0.00	0.00
Support Serv - Executive Adm	357,316.77	0.00	357,316.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	559,312.96	0.00	559,312.96	0.00	0.00
Support Serv - Business	202,182.60	2,602.53	6,768.57	192,811.50	192,811.50
Operations and Maintenance	890,269.34	23,937.38	51,823.98	814,507.98	0.00
Pupil Transportation	275,628.70	0.00	275,628.70	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	118,968.98	252.28	6,326.15	112,390.55	112,390.55
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	227,551.88	0.00	227,551.88	0.00	0.00
Community Services	75,047.33	5,252.47	69,794.86	0.00	0.00
Payments to Government Agencies	1,284.67	1,284.67	0.00	0.00	0.00
Facilities Acquisition	11,460.00	11,460.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,353.35	0.00	13,353.35	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	583,996.32	248,518.16	335,478.16	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 **	474,803.70	474,803.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	327,236.79	327,236.79	0.00	0.00	0.00
Trust Funds					
All Costs *	15,865.26	0.00	15,865.26	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,554,573.53	**1,103,997.96**	**7,330,865.54**	**1,119,710.03**	**305,202.05**

Michigan Department of Education
Costs for the Development of 2026-2027 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	333,497.09	0.00	333,497.09	0.00	0.00
Support Serv - Instructional	446,620.62	0.00	446,620.62	0.00	0.00
Support Serv - Board of Ed	18,290.13	0.00	18,290.13	0.00	0.00
Support Serv - Executive Adm	224,330.55	0.00	224,330.55	0.00	0.00
Support Serv - Grant Writer	9,443.78	0.00	9,443.78	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	77,462.61	130.59	4,822.80	72,509.22	72,509.22
Operations and Maintenance	27,907.52	28.75	0.00	27,878.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	4,333.66	0.00	4,333.66	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,854.16	0.00	0.00	7,854.16	7,854.16
Support Serv - Technology	17,595.67	3,780.40	0.00	13,815.27	13,815.27
Support Serv - Pupil Accounting	24,867.00	0.00	24,867.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,227.98	0.00	1,227.98	0.00	0.00
Community Services	39,641.25	0.00	39,641.25	0.00	0.00
Payments to Government Agencies	1,207,760.81	1,207,760.81	0.00	0.00	0.00
Facilities Acquisition	2,139.75	2,139.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,051,416.76	0.00	2,051,416.76	0.00	0.00
Support Serv - Pupil	3,231,382.38	0.00	3,231,382.38	0.00	0.00
Support Serv - Instructional	692,786.95	0.00	692,786.95	0.00	0.00
Support Serv - Board of Ed	55,144.31	0.00	55,144.31	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	271,115.00	2,414.72	30,951.99	237,748.29	237,748.29
Operations and Maintenance	182,423.51	52,594.61	0.00	129,828.90	0.00
Pupil Transportation	663,262.73	179,719.00	483,543.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	277.50	0.00	277.50	0.00	0.00
Support Serv - Staff & Personnel	19,671.11	0.00	4,094.91	15,576.20	15,576.20
Support Serv - Technology	69,502.98	13,056.35	0.00	56,446.63	56,446.63
Support Serv - Pupil Accounting	5,920.75	0.00	5,920.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,274.95	0.00	2,274.95	0.00	0.00
Community Services	22,460.55	0.00	22,460.55	0.00	0.00
Payments to Government Agencies	789,981.00	789,981.00	0.00	0.00	0.00
Facilities Acquisition	27,552.02	27,552.02	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,528,145.08	**2,279,158.00**	**7,687,329.64**	**561,657.44**	**403,949.77**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
08010 Delton Kellogg Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,775,283.32	500.00	8,774,783.32	0.00	0.00
Support Serv - Pupil	661,902.97	0.00	661,902.97	0.00	0.00
Support Serv - Instructional	289,754.11	0.00	289,754.11	0.00	0.00
Support Serv - Board of Ed	112,607.02	0.00	112,607.02	0.00	0.00
Support Serv - Executive Adm	389,654.32	0.00	389,654.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	860,876.36	0.00	860,876.36	0.00	0.00
Support Serv - Business	457,529.29	75,194.07	0.00	382,335.22	382,335.22
Operations and Maintenance	1,395,497.05	379.99	14,559.66	1,380,557.40	0.00
Pupil Transportation	598,945.50	0.00	598,945.50	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	21,537.97	0.00	18,450.13	3,087.84	3,087.84
Support Serv - Technology	330,775.22	57,746.39	0.00	273,028.83	273,028.83
Support Serv - Pupil Accounting	60,537.67	0.00	60,537.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	497,071.64	12,586.74	484,484.90	0.00	0.00
Community Services	152,767.00	0.00	152,767.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	45,083.29	45,083.29	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	1,301,039.90	480,708.18	820,331.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,090,340.83	3,090,340.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,067,294.95	3,067,294.95	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
	22,108,498.41	**6,829,834.44**	**13,239,654.68**	**2,039,009.29**	**658,451.89**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
08030 Hastings Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,814,700.00	108,658.59	21,706,041.41	0.00	0.00
Support Serv - Pupil	1,386,054.10	0.00	1,386,054.10	0.00	0.00
Support Serv - Instructional	1,013,450.24	98,604.00	914,846.24	0.00	0.00
Support Serv - Board of Ed	137,268.63	0.00	137,268.63	0.00	0.00
Support Serv - Executive Adm	269,167.35	0.00	269,167.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,097,822.92	0.00	2,097,822.92	0.00	0.00
Support Serv - Business	900,378.50	126,256.23	0.00	774,122.27	774,122.27
Operations and Maintenance	4,247,043.17	0.00	153,265.34	4,093,777.83	0.00
Pupil Transportation	2,160,904.35	272,568.00	1,888,336.35	0.00	0.00
Support Serv - Planning & Research	9,229.90	0.00	9,229.90	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,878.08	0.00	4,878.08	0.00	0.00
Support Serv - Technology	806,985.74	72,160.81	518.48	734,306.45	734,306.45
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	954,377.21	113,623.38	840,753.83	0.00	0.00
Community Services	20,594.61	0.00	20,594.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	55,114.56	55,114.56	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	2,445,135.29	991,753.10	1,453,382.19	0.00	0.00
Community Services	1,142,281.66	13,798.66	1,128,483.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,910,028.85	4,910,028.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,107,305.16	5,107,305.16	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
	49,482,720.32	**11,869,871.34**	**32,010,642.43**	**5,602,206.55**	**1,508,428.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
08050 Thornapple Kellogg School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,425,775.03	62,348.34	27,363,426.69	0.00	0.00
Support Serv - Pupil	3,929,532.40	0.00	3,929,532.40	0.00	0.00
Support Serv - Instructional	1,778,214.36	10,349.28	1,767,865.08	0.00	0.00
Support Serv - Board of Ed	154,406.14	0.00	154,406.14	0.00	0.00
Support Serv - Executive Adm	409,959.52	0.00	409,959.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,191,551.63	0.00	2,191,551.63	0.00	0.00
Support Serv - Business	816,682.59	395.61	0.00	816,286.98	816,286.98
Operations and Maintenance	4,530,740.05	148,336.47	131,765.64	4,250,637.94	0.00
Pupil Transportation	2,763,664.69	349,941.00	2,413,723.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	102,940.00	0.00	102,940.00	0.00	0.00
Support Serv - Staff & Personnel	2,122.00	0.00	0.00	2,122.00	2,122.00
Support Serv - Technology	477,081.57	0.00	0.00	477,081.57	477,081.57
Support Serv - Pupil Accounting	50,087.63	0.00	50,087.63	0.00	0.00
Support Serv - Central - Other	40,250.28	0.00	40,250.28	0.00	0.00
Support Serv - Other	1,071,380.24	0.00	1,071,380.24	0.00	0.00
Community Services	611,921.11	0.00	611,921.11	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	870.00	0.00	818.67	51.33	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	3,035,847.75	1,205,184.54	1,830,663.21	0.00	0.00
Community Services	35,661.95	0.00	35,661.95	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 **	9,306,016.11	9,306,016.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,684,500.88	4,684,500.88	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
	63,428,805.93	**15,776,672.23**	**42,105,953.88**	**5,546,179.82**	**1,295,490.55**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
09000 Bay-Arenac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	400,314.31	84,830.85	315,483.46	0.00	0.00
Support Serv - Pupil	3,430,857.58	0.00	3,430,857.58	0.00	0.00
Support Serv - Instructional	4,792,024.79	705.54	4,791,319.25	0.00	0.00
Support Serv - Board of Ed	181,707.18	0.00	181,707.18	0.00	0.00
Support Serv - Executive Adm	80,118.99	0.00	80,118.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	71,144.08	0.00	71,144.08	0.00	0.00
Support Serv - Business	625,844.57	72,708.35	17,521.57	535,614.65	535,614.65
Operations and Maintenance	555,231.07	50,103.81	65,924.32	439,202.94	0.00
Pupil Transportation	9,882.50	0.00	9,882.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	219,152.66	0.00	219,152.66	0.00	0.00
Support Serv - Staff & Personnel	143,750.78	15,618.73	12,175.00	115,957.05	115,957.05
Support Serv - Technology	633,687.48	54,997.60	0.00	578,689.88	578,689.88
Support Serv - Pupil Accounting	200,165.04	0.00	200,165.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11.51	0.00	11.51	0.00	0.00
Community Services	651,982.22	0.00	651,982.22	0.00	0.00
Payments to Government Agencies	7,562,699.70	7,562,699.70	0.00	0.00	0.00
Facilities Acquisition	220,540.12	140,477.33	80,062.79	0.00	0.00
Special Revenue Funds					
Instructional	12,427,925.16	575,857.50	11,852,067.66	0.00	0.00
Support Serv - Pupil	16,251,810.04	0.00	16,251,810.04	0.00	0.00
Support Serv - Instructional	3,306,938.06	24,546.09	3,282,391.97	0.00	0.00
Support Serv - Board of Ed	94,158.62	0.00	94,158.62	0.00	0.00
Support Serv - Executive Adm	403,398.34	0.00	403,398.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	989,314.31	3,241.80	986,072.51	0.00	0.00
Support Serv - Business	783,936.14	0.00	0.00	783,936.14	783,936.14
Operations and Maintenance	2,008,079.39	115,102.51	0.00	1,892,976.88	0.00
Pupil Transportation	2,939,558.65	78,960.00	2,860,598.65	0.00	0.00
Support Serv - Planning & Research	177,638.31	0.00	177,638.31	0.00	0.00
Support Serv - Communication	86,540.87	0.00	86,540.87	0.00	0.00
Support Serv - Staff & Personnel	441,581.99	0.00	23,476.27	418,105.72	418,105.72
Support Serv - Technology	869,938.52	149,075.26	271,884.86	448,978.40	448,978.40
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	385,424.01	151,296.65	234,127.36	0.00	0.00
Community Services	41,279.25	0.00	41,279.25	0.00	0.00
Payments to Government Agencies	86,608.96	86,608.96	0.00	0.00	0.00
Facilities Acquisition	1,167,267.06	491,274.76	675,992.30	0.00	0.00
Debt Service Funds					
All Costs **	250,887.50	250,887.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,007,858.27	10,007,858.27	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
	72,499,258.03	**19,916,851.21**	**47,368,945.16**	**5,213,461.66**	**2,881,281.84**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
09010 Bay City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	57,633,980.04	35,239.81	57,598,740.23	0.00	0.00
Support Serv - Pupil	5,325,451.99	0.00	5,325,451.99	0.00	0.00
Support Serv - Instructional	3,714,828.37	0.00	3,714,828.37	0.00	0.00
Support Serv - Board of Ed	573,227.36	0.00	573,227.36	0.00	0.00
Support Serv - Executive Adm	763,709.78	0.00	763,709.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,169,131.10	0.00	5,169,131.10	0.00	0.00
Support Serv - Business	1,859,214.48	115,149.81	0.00	1,744,064.67	1,744,064.67
Operations and Maintenance	8,694,723.90	220,307.00	369,335.71	8,105,081.19	0.00
Pupil Transportation	3,005,722.67	5,658.49	3,000,064.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	66,977.51	0.00	66,977.51	0.00	0.00
Support Serv - Staff & Personnel	719,785.74	0.00	30,012.22	689,773.52	689,773.52
Support Serv - Technology	1,592,542.77	13,041.00	0.00	1,579,501.77	1,579,501.77
Support Serv - Pupil Accounting	357,619.20	0.00	357,619.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,054,399.13	14,836.12	2,039,563.01	0.00	0.00
Community Services	444,609.60	0.00	444,609.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	421,435.72	421,435.72	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,015.25	0.00	0.00	1,015.25	1,015.25
Operations and Maintenance	17,299.87	0.00	0.00	17,299.87	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	5,674,110.98	2,374,123.12	3,299,987.86	0.00	0.00
Community Services	1,410,547.55	0.00	1,410,547.55	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 **	5,128,520.69	5,128,520.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,555,122.21	6,555,122.21	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
	111,183,975.91	**14,883,433.97**	**84,163,805.67**	**12,136,736.27**	**4,014,355.21**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
09030 Bangor Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,299,246.05	175,003.75	18,124,242.30	0.00	0.00
Support Serv - Pupil	1,944,637.85	0.00	1,944,637.85	0.00	0.00
Support Serv - Instructional	1,119,604.35	87,734.53	1,031,869.82	0.00	0.00
Support Serv - Board of Ed	130,212.76	680.01	129,532.75	0.00	0.00
Support Serv - Executive Adm	469,535.90	4,010.97	465,524.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,882,484.52	0.00	1,882,484.52	0.00	0.00
Support Serv - Business	642,688.94	19,946.62	2,308.25	620,434.07	620,434.07
Operations and Maintenance	5,840,562.06	2,309,224.77	209,886.76	3,321,450.53	0.00
Pupil Transportation	1,774,322.64	266,474.00	1,507,848.64	0.00	0.00
Support Serv - Planning & Research	215,033.76	0.00	215,033.76	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	366,916.77	0.00	36,478.20	330,438.57	330,438.57
Support Serv - Technology	443,541.63	65,499.72	0.00	378,041.91	378,041.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	144,753.02	0.00	144,753.02	0.00	0.00
Support Serv - Other	862,404.93	27,949.49	834,455.44	0.00	0.00
Community Services	68,811.54	0.00	68,811.54	0.00	0.00
Payments to Government Agencies	75,000.00	75,000.00	0.00	0.00	0.00
Facilities Acquisition	685,222.69	229,668.43	455,554.26	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	9,646.88	0.00	9,646.88	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	2,280,884.99	886,429.15	1,394,455.84	0.00	0.00
Community Services	289,635.76	244.19	289,391.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,108,500.00	5,108,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,650,176.16	10,650,176.16	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
	53,303,823.20	**19,906,541.79**	**28,746,916.33**	**4,650,365.08**	**1,328,914.55**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
09050 Essexville-Hampton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,435,294.40	0.00	11,435,294.40	0.00	0.00
Support Serv - Pupil	516,113.70	0.00	516,113.70	0.00	0.00
Support Serv - Instructional	698,913.16	2,186.57	696,726.59	0.00	0.00
Support Serv - Board of Ed	48,772.72	0.00	48,772.72	0.00	0.00
Support Serv - Executive Adm	408,287.86	0.00	408,287.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,520,519.70	0.00	1,520,519.70	0.00	0.00
Support Serv - Business	388,317.25	17,097.42	4,245.16	366,974.67	366,974.67
Operations and Maintenance	2,249,015.51	254,723.50	85,686.79	1,908,605.22	0.00
Pupil Transportation	694,008.22	337,678.00	356,330.22	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	147,765.63	0.00	142,765.63	5,000.00	5,000.00
Support Serv - Technology	612,118.28	198,326.67	805.00	412,986.61	412,986.61
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	389,762.77	0.00	389,762.77	0.00	0.00
Community Services	14,000.00	0.00	14,000.00	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	54,066.19	53,030.00	1,000.96	35.23	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	1,477,415.72	472,033.36	1,005,382.36	0.00	0.00
Community Services	350,981.17	0.00	350,981.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,600.00	8,600.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	436,528.09	436,528.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,107,276.48	2,107,276.48	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
	23,557,756.85	**3,887,480.09**	**16,976,675.03**	**2,693,601.73**	**784,961.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
09090 Pinconning Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,559,719.49	3,217.04	9,556,502.45	0.00	0.00
Support Serv - Pupil	628,283.20	0.00	628,283.20	0.00	0.00
Support Serv - Instructional	312,667.61	0.00	312,667.61	0.00	0.00
Support Serv - Board of Ed	52,956.96	0.00	52,956.96	0.00	0.00
Support Serv - Executive Adm	334,075.00	0.00	334,075.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,022,209.64	0.00	1,022,209.64	0.00	0.00
Support Serv - Business	298,504.93	71,545.53	0.00	226,959.40	226,959.40
Operations and Maintenance	1,790,779.97	32,398.00	24,444.37	1,733,937.60	0.00
Pupil Transportation	1,156,639.33	89,965.00	1,066,674.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	381.55	0.00	381.55	0.00	0.00
Support Serv - Staff & Personnel	1,132.48	0.00	1,132.48	0.00	0.00
Support Serv - Technology	329,057.50	0.00	0.00	329,057.50	329,057.50
Support Serv - Pupil Accounting	67,069.14	0.00	67,069.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,992.21	0.00	321,992.21	0.00	0.00
Community Services	137,262.29	0.00	137,262.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	788,295.32	788,295.32	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,356.17	0.00	18,066.14	290.03	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	1,365,686.24	464,433.70	901,252.54	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 **	997,600.00	997,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	52,200.00	52,200.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,234,869.03	**2,499,654.59**	**14,444,969.91**	**2,290,244.53**	**556,016.90**

Michigan Department of Education
Costs for the Development of 2026-2027 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	830,619.51	0.00	830,619.51	0.00	0.00
Support Serv - Pupil	337,414.71	0.00	337,414.71	0.00	0.00
Support Serv - Instructional	39,811.49	0.00	39,811.49	0.00	0.00
Support Serv - Board of Ed	68,052.22	0.00	68,052.22	0.00	0.00
Support Serv - Executive Adm	185,767.44	0.00	185,767.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	275,502.05	0.00	275,502.05	0.00	0.00
Support Serv - Business	7,929.54	0.00	2,902.36	5,027.18	5,027.18
Operations and Maintenance	428,772.37	101,546.45	78,262.84	248,963.08	0.00
Pupil Transportation	4,139.91	0.00	4,139.91	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	145,527.28	0.00	133,356.20	12,171.08	12,171.08
Support Serv - Technology	28,212.41	0.00	0.00	28,212.41	28,212.41
Support Serv - Pupil Accounting	50,620.25	0.00	50,620.25	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	78,605.36	0.00	78,605.36	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	57,701.71	29,342.03	28,359.68	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
	2,538,676.25	**130,888.48**	**2,113,414.02**	**294,373.75**	**45,410.67**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
09902 State Street Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,927,582.00	1,830.00	1,925,752.00	0.00	0.00
Support Serv - Pupil	61,648.00	0.00	61,648.00	0.00	0.00
Support Serv - Instructional	135,541.00	0.00	135,541.00	0.00	0.00
Support Serv - Board of Ed	50,725.00	0.00	50,725.00	0.00	0.00
Support Serv - Executive Adm	439,862.00	0.00	439,862.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,932.00	0.00	288,932.00	0.00	0.00
Support Serv - Business	19,093.00	17,976.00	0.00	1,117.00	1,117.00
Operations and Maintenance	393,858.00	780.00	74,621.00	318,457.00	0.00
Pupil Transportation	129,714.00	10,000.00	119,714.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	31,066.00	0.00	360.00	30,706.00	30,706.00
Support Serv - Pupil Accounting	13,595.00	0.00	13,595.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	56,232.00	0.00	56,232.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	462,823.00	462,823.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,970.00	181,283.00	121,687.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	427,264.00	427,264.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,679.00	4,679.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,745,584.00	**1,106,635.00**	**3,288,669.00**	**350,280.00**	**31,823.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
09903 Bay City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,009,985.73	0.00	3,009,985.73	0.00	0.00
Support Serv - Pupil	196,275.11	0.00	196,275.11	0.00	0.00
Support Serv - Instructional	106,067.21	0.00	106,067.21	0.00	0.00
Support Serv - Board of Ed	31,394.28	0.00	31,394.28	0.00	0.00
Support Serv - Executive Adm	199,345.60	0.00	199,345.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	536,645.78	0.00	536,645.78	0.00	0.00
Support Serv - Business	927,737.69	0.00	0.00	927,737.69	927,737.69
Operations and Maintenance	526,685.10	4,000.00	32,439.45	490,245.65	0.00
Pupil Transportation	414,902.46	162,000.00	252,902.46	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	73,089.35	0.00	0.00	73,089.35	73,089.35
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	37,421.18	0.00	37,421.18	0.00	0.00
Community Services	11,121.64	0.00	11,121.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,551.81	41,551.81	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	659,682.98	456,739.15	202,943.83	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
	6,771,905.92	**664,290.96**	**4,616,542.27**	**1,491,072.69**	**1,000,827.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
10015 Benzie County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,134,079.86	167,295.19	10,966,784.67	0.00	0.00
Support Serv - Pupil	649,299.05	248.28	649,050.77	0.00	0.00
Support Serv - Instructional	181,676.82	0.00	181,676.82	0.00	0.00
Support Serv - Board of Ed	95,076.52	1,131.94	93,944.58	0.00	0.00
Support Serv - Executive Adm	480,168.36	211.98	479,956.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,436,885.10	300.00	1,436,585.10	0.00	0.00
Support Serv - Business	508,115.82	80,082.34	4,050.38	423,983.10	423,983.10
Operations and Maintenance	2,179,696.80	76,976.81	35,860.14	2,066,859.85	0.00
Pupil Transportation	1,272,009.98	0.00	1,272,009.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	120.00	0.00	120.00	0.00	0.00
Support Serv - Staff & Personnel	23,019.54	0.00	16,691.65	6,327.89	6,327.89
Support Serv - Technology	373,247.61	48,796.18	0.00	324,451.43	324,451.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,224.36	0.00	14,224.36	0.00	0.00
Support Serv - Other	420,392.48	3,633.70	416,758.78	0.00	0.00
Community Services	11,410.93	0.00	11,410.93	0.00	0.00
Payments to Government Agencies	5,598.97	5,598.97	0.00	0.00	0.00
Facilities Acquisition	256,885.82	256,885.82	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	256.42	0.00	256.42	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	1,252,482.02	548,317.42	704,164.60	0.00	0.00
Community Services	451,594.70	13,723.19	437,871.51	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 **	2,400,055.00	2,400,055.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,460,317.32	3,460,317.32	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
	26,606,613.48	**7,063,574.14**	**16,721,417.07**	**2,821,622.27**	**754,762.42**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
10025 Frankfort-Elberta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,939,858.58	31,455.93	5,908,402.65	0.00	0.00
Support Serv - Pupil	376,313.22	0.00	376,313.22	0.00	0.00
Support Serv - Instructional	343,597.92	33,367.75	310,230.17	0.00	0.00
Support Serv - Board of Ed	69,481.80	0.00	69,481.80	0.00	0.00
Support Serv - Executive Adm	329,357.24	0.00	329,357.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	702,296.04	0.00	702,296.04	0.00	0.00
Support Serv - Business	121,706.12	0.00	0.00	121,706.12	121,706.12
Operations and Maintenance	1,220,324.76	34,635.96	0.00	1,185,688.80	0.00
Pupil Transportation	295,926.47	0.00	295,926.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	422,346.80	9,195.00	413,151.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	10,674.56	10,674.56	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	549,135.16	19,000.75	530,134.41	0.00	0.00
Support Serv - Pupil	233.10	0.00	233.10	0.00	0.00
Support Serv - Instructional	62,115.41	0.00	62,115.41	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	449.45	0.00	449.45	0.00	0.00
Pupil Transportation	15,561.00	0.00	15,561.00	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	168.23	0.00	168.23	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	946,680.74	266,116.65	680,564.09	0.00	0.00
Community Services	7,715.12	0.00	7,715.12	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 **	959,317.19	959,317.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,669,178.67	3,669,178.67	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
	16,042,437.58	**5,032,942.46**	**9,702,100.20**	**1,307,394.92**	**121,706.12**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11000 Berrien RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,062,522.43	0.00	4,062,522.43	0.00	0.00
Support Serv - Pupil	1,985,843.10	0.00	1,985,843.10	0.00	0.00
Support Serv - Instructional	3,312,353.09	21,898.23	3,290,454.86	0.00	0.00
Support Serv - Board of Ed	13,242.24	0.00	13,242.24	0.00	0.00
Support Serv - Executive Adm	348,114.46	0.00	348,114.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	172,456.16	0.00	172,456.16	0.00	0.00
Support Serv - Business	1,918,189.07	0.00	0.00	1,918,189.07	1,918,189.07
Operations and Maintenance	958,375.69	385,909.23	133,738.89	438,727.57	0.00
Pupil Transportation	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	200,257.06	0.00	200,257.06	0.00	0.00
Support Serv - Staff & Personnel	78,458.68	0.00	11,963.75	66,494.93	66,494.93
Support Serv - Technology	1,967,620.32	1,117.20	123,132.48	1,843,370.64	1,843,370.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,877.50	0.00	1,877.50	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	180,947.00	0.00	180,947.00	0.00	0.00
Payments to Government Agencies	17,736,675.75	17,736,675.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,151,868.41	570.53	13,151,297.88	0.00	0.00
Support Serv - Pupil	12,337,421.28	0.00	12,337,421.28	0.00	0.00
Support Serv - Instructional	1,590,783.20	0.00	1,590,783.20	0.00	0.00
Support Serv - Board of Ed	54,000.00	0.00	54,000.00	0.00	0.00
Support Serv - Executive Adm	195,233.17	0.00	195,233.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,692,867.85	0.00	1,692,867.85	0.00	0.00
Support Serv - Business	2,757,028.20	0.00	0.00	2,757,028.20	2,757,028.20
Operations and Maintenance	4,715,298.93	2,209,635.72	386,893.69	2,118,769.52	0.00
Pupil Transportation	4,405,129.75	0.00	4,405,129.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	300,928.77	0.00	300,928.77	0.00	0.00
Support Serv - Staff & Personnel	39,979.91	0.00	0.00	39,979.91	39,979.91
Support Serv - Technology	136,885.25	0.00	0.00	136,885.25	136,885.25
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	432,885.30	199,302.53	233,582.77	0.00	0.00
Community Services	226,856.50	0.00	226,856.50	0.00	0.00
Payments to Government Agencies	11,370,962.24	11,370,962.24	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	6,156,647.44	6,156,647.44	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	92,503,708.75	**38,082,718.87**	**45,101,544.79**	**9,319,445.09**	**6,761,948.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11010 Benton Harbor Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,993,170.19	32,511.78	13,960,658.41	0.00	0.00
Support Serv - Pupil	3,084,472.90	0.00	3,084,472.90	0.00	0.00
Support Serv - Instructional	4,207,214.17	0.00	4,207,214.17	0.00	0.00
Support Serv - Board of Ed	170,593.62	0.00	170,593.62	0.00	0.00
Support Serv - Executive Adm	446,224.78	0.00	446,224.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,823,306.09	0.00	1,823,306.09	0.00	0.00
Support Serv - Business	864,885.64	79,310.72	27,534.14	758,040.78	758,040.78
Operations and Maintenance	3,134,121.28	0.00	478,261.53	2,655,859.75	0.00
Pupil Transportation	2,366,021.09	58,833.00	2,307,188.09	0.00	0.00
Support Serv - Planning & Research	12,558.73	0.00	12,558.73	0.00	0.00
Support Serv - Communication	224,126.49	0.00	224,126.49	0.00	0.00
Support Serv - Staff & Personnel	1,035,450.50	0.00	138,104.12	897,346.38	897,346.38
Support Serv - Technology	689,132.38	0.00	1,053.77	688,078.61	688,078.61
Support Serv - Pupil Accounting	98,631.22	0.00	98,631.22	0.00	0.00
Support Serv - Central - Other	158,354.17	0.00	158,354.17	0.00	0.00
Support Serv - Other	575,655.48	0.00	575,655.48	0.00	0.00
Community Services	1,212,908.96	0.00	1,212,908.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	836,577.77	637,975.63	198,602.14	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	37.00	0.00	0.00	37.00	37.00
Operations and Maintenance	650.41	0.00	0.00	650.41	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,155,357.51	561,712.26	1,593,645.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,060,942.28	6,060,942.28	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
	43,150,392.66	**7,431,285.67**	**30,719,094.06**	**5,000,012.93**	**2,343,502.77**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11020 St. Joseph Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,558,545.14	553,932.92	23,004,612.22	0.00	0.00
Support Serv - Pupil	2,033,968.85	0.00	2,033,968.85	0.00	0.00
Support Serv - Instructional	1,650,388.89	118,286.46	1,532,102.43	0.00	0.00
Support Serv - Board of Ed	99,209.79	0.00	99,209.79	0.00	0.00
Support Serv - Executive Adm	692,487.89	0.00	692,487.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,911,157.01	0.00	1,911,157.01	0.00	0.00
Support Serv - Business	503,519.75	28,532.57	35,052.05	439,935.13	439,935.13
Operations and Maintenance	4,925,161.33	508,244.40	148,504.83	4,268,412.10	0.00
Pupil Transportation	1,536,645.29	24,958.00	1,511,687.29	0.00	0.00
Support Serv - Planning & Research	4,500.00	0.00	4,500.00	0.00	0.00
Support Serv - Communication	23,749.79	0.00	23,749.79	0.00	0.00
Support Serv - Staff & Personnel	186,203.15	0.00	21,594.73	164,608.42	164,608.42
Support Serv - Technology	1,272,935.49	299,669.72	55,691.79	917,573.98	917,573.98
Support Serv - Pupil Accounting	48,636.02	0.00	48,636.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	904,453.51	9,288.50	895,165.01	0.00	0.00
Community Services	144,442.66	0.00	144,442.66	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,890,650.03	1,162,618.28	1,728,031.75	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 **	26,949,822.96	26,949,822.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,034,205.30	3,034,205.30	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
	72,370,682.85	**32,689,559.11**	**33,890,594.11**	**5,790,529.63**	**1,522,117.53**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11030 Lakeshore School District (Berrien)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,065,069.16	98,851.27	21,966,217.89	0.00	0.00
Support Serv - Pupil	2,136,098.68	0.00	2,136,098.68	0.00	0.00
Support Serv - Instructional	1,383,771.26	0.00	1,383,771.26	0.00	0.00
Support Serv - Board of Ed	107,213.85	0.00	107,213.85	0.00	0.00
Support Serv - Executive Adm	527,910.58	0.00	527,910.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,670,639.61	0.00	1,670,639.61	0.00	0.00
Support Serv - Business	634,932.76	21,807.52	0.00	613,125.24	613,125.24
Operations and Maintenance	3,689,130.08	30,550.00	0.00	3,658,580.08	0.00
Pupil Transportation	1,767,636.01	439,725.00	1,327,911.01	0.00	0.00
Support Serv - Planning & Research	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Communication	125,190.38	0.00	125,190.38	0.00	0.00
Support Serv - Staff & Personnel	219,238.36	0.00	0.00	219,238.36	219,238.36
Support Serv - Technology	57,427.70	0.00	0.00	57,427.70	57,427.70
Support Serv - Pupil Accounting	112,741.92	0.00	112,741.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,106,196.51	0.00	1,106,196.51	0.00	0.00
Community Services	190,062.48	0.00	190,062.48	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	2,034,323.43	980,107.89	1,054,215.54	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 **	2,921,456.26	2,921,456.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,918,902.59	6,918,902.59	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
	47,670,441.62	**11,411,400.53**	**31,710,669.71**	**4,548,371.38**	**889,791.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11033 River Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,384,369.86	21,295.00	5,363,074.86	0.00	0.00
Support Serv - Pupil	531,517.53	0.00	531,517.53	0.00	0.00
Support Serv - Instructional	308,436.53	0.00	308,436.53	0.00	0.00
Support Serv - Board of Ed	187,046.31	0.00	187,046.31	0.00	0.00
Support Serv - Executive Adm	329,900.21	0.00	329,900.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	638,149.34	0.00	638,149.34	0.00	0.00
Support Serv - Business	319,085.14	62,414.77	0.00	256,670.37	256,670.37
Operations and Maintenance	1,375,484.22	42,941.00	35,608.86	1,296,934.36	0.00
Pupil Transportation	879,758.79	164,299.61	715,459.18	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	26,662.45	0.00	13,078.78	13,583.67	13,583.67
Support Serv - Technology	621,733.85	238,044.28	2,064.64	381,624.93	381,624.93
Support Serv - Pupil Accounting	6,529.65	0.00	6,529.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	554,065.83	17,871.91	536,193.92	0.00	0.00
Community Services	10,128.87	0.00	10,128.87	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	528,177.32	238,085.91	290,091.41	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 **	820,813.20	820,813.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	169,762.35	169,762.35	0.00	0.00	0.00
Trust Funds					
All Costs *	17,067.24	0.00	17,067.24	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,708,688.69	**1,775,528.03**	**8,984,347.33**	**1,948,813.33**	**651,878.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11200 New Buffalo Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,733,974.35	145,052.17	8,588,922.18	0.00	0.00
Support Serv - Pupil	1,117,812.29	655.29	1,117,157.00	0.00	0.00
Support Serv - Instructional	536,049.14	199.00	535,850.14	0.00	0.00
Support Serv - Board of Ed	371,831.18	0.00	371,831.18	0.00	0.00
Support Serv - Executive Adm	406,381.31	179.09	406,202.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	861,864.87	2,570.28	859,294.59	0.00	0.00
Support Serv - Business	535,473.54	64,443.54	0.00	471,030.00	471,030.00
Operations and Maintenance	2,162,282.54	27,581.99	53,764.00	2,080,936.55	0.00
Pupil Transportation	820,563.26	456.98	820,106.28	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	2,410.50	0.00	0.00	2,410.50	2,410.50
Support Serv - Technology	437,524.36	8,158.24	0.00	429,366.12	429,366.12
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	659,683.52	4,833.95	654,849.57	0.00	0.00
Community Services	885,720.14	13,009.74	872,710.40	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	12,248.41	0.00	12,248.41	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,004,928.06	215,419.85	789,508.21	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 **	859,250.00	859,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,407,175.99	3,407,175.99	0.00	0.00	0.00
Trust Funds					
All Costs *	499,189.50	0.00	499,189.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,314,362.96	**4,748,986.11**	**15,581,633.68**	**2,983,743.17**	**902,806.62**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11210 Brandywine Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,273,521.99	20,616.52	10,252,905.47	0.00	0.00
Support Serv - Pupil	1,277,423.17	0.00	1,277,423.17	0.00	0.00
Support Serv - Instructional	1,106,566.73	178,582.62	927,984.11	0.00	0.00
Support Serv - Board of Ed	101,383.24	0.00	101,383.24	0.00	0.00
Support Serv - Executive Adm	359,323.47	0.00	359,323.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,127,046.08	0.00	1,127,046.08	0.00	0.00
Support Serv - Business	526,895.32	52,339.62	0.00	474,555.70	474,555.70
Operations and Maintenance	1,860,660.75	0.00	380,597.67	1,480,063.08	0.00
Pupil Transportation	946,584.04	123,631.50	822,952.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	92,271.26	0.00	92,271.26	0.00	0.00
Support Serv - Staff & Personnel	77,371.87	0.00	69,003.54	8,368.33	8,368.33
Support Serv - Technology	25,363.93	0.00	3,972.38	21,391.55	21,391.55
Support Serv - Pupil Accounting	92,291.52	0.00	92,291.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	548,776.67	7,126.94	541,649.73	0.00	0.00
Community Services	13,497.83	0.00	13,497.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	198,665.40	198,050.46	614.94	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	1,364,305.12	542,687.25	821,617.87	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 **	1,480,329.44	1,480,329.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	971,985.00	971,985.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,444,262.83	**3,575,349.35**	**16,884,534.82**	**1,984,378.66**	**504,315.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11240 Berrien Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,148,213.74	507,444.93	30,640,768.81	0.00	0.00
Support Serv - Pupil	7,189,614.44	199,978.35	6,989,636.09	0.00	0.00
Support Serv - Instructional	12,376,318.24	1,074,927.94	11,301,390.30	0.00	0.00
Support Serv - Board of Ed	273,774.10	0.00	273,774.10	0.00	0.00
Support Serv - Executive Adm	1,230,760.09	7,505.47	1,223,254.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,912,104.44	5,888.12	2,906,216.32	0.00	0.00
Support Serv - Business	1,597,992.99	99,020.47	0.00	1,498,972.52	1,498,972.52
Operations and Maintenance	5,443,644.84	367,004.94	133,366.97	4,943,272.93	0.00
Pupil Transportation	2,753,362.75	1,005,144.97	1,748,217.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,420,295.91	0.00	1,420,295.91	0.00	0.00
Support Serv - Staff & Personnel	328,647.97	21,018.77	2,144.16	305,485.04	305,485.04
Support Serv - Technology	2,396,111.24	616,156.93	1,261.65	1,778,692.66	1,778,692.66
Support Serv - Pupil Accounting	581,727.93	2,617.22	579,110.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,166,664.99	33,394.85	3,133,270.14	0.00	0.00
Community Services	3,057,031.07	0.00	3,057,031.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,008,625.37	4,498,941.65	509,683.72	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,773,254.53	749,824.23	1,023,430.30	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 **	7,687,332.00	7,687,332.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	106,002.05	106,002.05	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
	90,451,478.69	**16,982,202.89**	**64,942,852.65**	**8,526,423.15**	**3,583,150.22**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11250 Eau Claire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,058,742.40	0.00	5,058,742.40	0.00	0.00
Support Serv - Pupil	286,398.36	0.00	286,398.36	0.00	0.00
Support Serv - Instructional	779,597.96	49,901.60	729,696.36	0.00	0.00
Support Serv - Board of Ed	83,786.80	11,289.12	72,497.68	0.00	0.00
Support Serv - Executive Adm	347,759.80	0.00	347,759.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	566,890.82	0.00	566,890.82	0.00	0.00
Support Serv - Business	374,758.48	55,803.77	5,826.86	313,127.85	313,127.85
Operations and Maintenance	815,474.17	0.00	45,491.83	769,982.34	0.00
Pupil Transportation	601,174.12	130,000.00	471,174.12	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	2,157.95	0.00	1,897.95	260.00	260.00
Support Serv - Technology	216,053.12	17,415.90	21,424.98	177,212.24	177,212.24
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	327,461.72	0.00	327,461.72	0.00	0.00
Community Services	2,179.88	0.00	2,179.88	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	889.47	0.00	889.47	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	78.83	0.00	78.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	707,884.17	341,532.91	366,351.26	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 **	700,000.00	700,000.00	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
	10,871,288.05	**1,305,943.30**	**8,304,762.32**	**1,260,582.43**	**490,600.09**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11300 Niles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,889,597.28	47,981.30	25,841,615.98	0.00	0.00
Support Serv - Pupil	3,287,149.88	0.00	3,287,149.88	0.00	0.00
Support Serv - Instructional	3,087,620.93	286,521.80	2,801,099.13	0.00	0.00
Support Serv - Board of Ed	92,581.98	0.00	92,581.98	0.00	0.00
Support Serv - Executive Adm	426,344.18	0.00	426,344.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,622,974.44	0.00	2,622,974.44	0.00	0.00
Support Serv - Business	440,877.40	62,164.71	18,950.74	359,761.95	359,761.95
Operations and Maintenance	4,769,507.19	632,032.16	202,869.72	3,934,605.31	0.00
Pupil Transportation	2,571,910.62	0.00	2,571,910.62	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	505,289.61	0.00	48,210.04	457,079.57	457,079.57
Support Serv - Technology	250,146.21	0.00	9,991.26	240,154.95	240,154.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	24,995.60	0.00	24,995.60	0.00	0.00
Support Serv - Other	944,206.60	26,010.50	918,196.10	0.00	0.00
Community Services	29,926.19	0.00	29,926.19	0.00	0.00
Payments to Government Agencies	137,686.15	137,686.15	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,404,349.50	401,423.38	2,002,926.12	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 **	2,232,306.26	2,232,306.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,696,896.36	3,696,896.36	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
	53,414,366.38	**7,523,022.62**	**40,899,741.98**	**4,991,601.78**	**1,056,996.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11310 Buchanan Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,996,901.31	5,800.00	11,991,101.31	0.00	0.00
Support Serv - Pupil	1,474,625.74	0.00	1,474,625.74	0.00	0.00
Support Serv - Instructional	1,060,339.66	0.00	1,060,339.66	0.00	0.00
Support Serv - Board of Ed	73,686.69	0.00	73,686.69	0.00	0.00
Support Serv - Executive Adm	395,196.11	0.00	395,196.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,112,190.74	0.00	1,112,190.74	0.00	0.00
Support Serv - Business	373,661.78	3,598.23	4,584.46	365,479.09	365,479.09
Operations and Maintenance	2,440,743.36	127,045.42	104,165.99	2,209,531.95	0.00
Pupil Transportation	1,223,952.23	132,065.00	1,091,887.23	0.00	0.00
Support Serv - Planning & Research	1.00	0.00	1.00	0.00	0.00
Support Serv - Communication	22,000.00	0.00	22,000.00	0.00	0.00
Support Serv - Staff & Personnel	17,500.35	0.00	16,399.45	1,100.90	1,100.90
Support Serv - Technology	422,718.63	0.00	2,634.00	420,084.63	420,084.63
Support Serv - Pupil Accounting	47,899.46	0.00	47,899.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	416,034.85	0.00	416,034.85	0.00	0.00
Community Services	263.01	0.00	263.01	0.00	0.00
Payments to Government Agencies	3,856.98	3,856.98	0.00	0.00	0.00
Facilities Acquisition	8,950.00	8,950.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,561,655.22	526,381.70	1,035,273.52	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 **	1,158,990.67	1,158,990.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	469,739.18	469,739.18	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
	24,280,906.97	**2,436,427.18**	**18,848,283.22**	**2,996,196.57**	**786,664.62**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11320 Watervliet School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,238,426.14	21,861.12	12,216,565.02	0.00	0.00
Support Serv - Pupil	1,277,318.31	0.00	1,277,318.31	0.00	0.00
Support Serv - Instructional	735,782.59	0.00	735,782.59	0.00	0.00
Support Serv - Board of Ed	66,049.47	0.00	66,049.47	0.00	0.00
Support Serv - Executive Adm	406,951.75	0.00	406,951.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,007,099.99	0.00	1,007,099.99	0.00	0.00
Support Serv - Business	382,235.81	10,847.83	0.00	371,387.98	371,387.98
Operations and Maintenance	1,976,441.03	96,644.08	40,000.00	1,839,796.95	0.00
Pupil Transportation	901,820.54	74,645.00	827,175.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,286.30	0.00	10,286.30	0.00	0.00
Support Serv - Staff & Personnel	31,883.24	0.00	7,805.35	24,077.89	24,077.89
Support Serv - Technology	505,755.08	0.00	981.80	504,773.28	504,773.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,218.00	0.00	2,218.00	0.00	0.00
Support Serv - Other	700,036.27	20,000.00	680,036.27	0.00	0.00
Community Services	24,887.17	0.00	24,887.17	0.00	0.00
Payments to Government Agencies	19,283.62	19,283.62	0.00	0.00	0.00
Facilities Acquisition	85,382.77	77,877.23	7,505.54	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,853,945.29	795,889.58	1,058,055.71	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 **	1,696,130.67	1,696,130.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	446,570.31	446,570.31	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
	24,368,504.35	**3,259,749.44**	**18,368,718.81**	**2,740,036.10**	**900,239.15**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11330 Coloma Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,243,678.85	99,691.21	9,143,987.64	0.00	0.00
Support Serv - Pupil	969,509.22	0.00	969,509.22	0.00	0.00
Support Serv - Instructional	1,027,507.70	0.00	1,027,507.70	0.00	0.00
Support Serv - Board of Ed	74,528.17	0.00	74,528.17	0.00	0.00
Support Serv - Executive Adm	363,030.13	0.00	363,030.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,214,335.56	0.00	1,214,335.56	0.00	0.00
Support Serv - Business	535,499.06	47,933.36	14,622.65	472,943.05	472,943.05
Operations and Maintenance	1,524,227.95	12,674.00	155,723.44	1,355,830.51	0.00
Pupil Transportation	647,857.05	0.00	647,857.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,627.57	0.00	13,627.57	0.00	0.00
Support Serv - Staff & Personnel	11,665.01	0.00	10,648.46	1,016.55	1,016.55
Support Serv - Technology	45,137.39	0.00	4,590.64	40,546.75	40,546.75
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	457,933.56	0.00	457,933.56	0.00	0.00
Community Services	31,825.14	0.00	31,825.14	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	1,906,538.37	385,574.59	1,520,963.78	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 **	6,312,000.00	6,312,000.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	971,815.88	971,815.88	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
	25,350,716.61	**7,829,689.04**	**15,650,690.71**	**1,870,336.86**	**514,506.35**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11340 Bridgman Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,340,947.72	37,975.79	9,302,971.93	0.00	0.00
Support Serv - Pupil	1,197,205.41	0.00	1,197,205.41	0.00	0.00
Support Serv - Instructional	352,877.45	0.00	352,877.45	0.00	0.00
Support Serv - Board of Ed	89,163.59	0.00	89,163.59	0.00	0.00
Support Serv - Executive Adm	455,024.18	0.00	455,024.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	825,831.42	0.00	825,831.42	0.00	0.00
Support Serv - Business	563,491.21	98,592.02	8,385.00	456,514.19	456,514.19
Operations and Maintenance	1,853,292.74	7,697.35	47,719.10	1,797,876.29	0.00
Pupil Transportation	500,927.73	115,000.00	385,927.73	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	137,971.73	0.00	0.00	137,971.73	137,971.73
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	504,833.47	12,952.56	491,880.91	0.00	0.00
Community Services	51,883.94	0.00	51,883.94	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	10,912.49	0.00	0.00	10,912.49	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	917,985.20	337,606.19	580,379.01	0.00	0.00
Community Services	508,516.75	45,413.11	463,103.64	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
Debt Service Funds					
All Costs **	2,442,148.78	2,442,148.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	401,788.64	401,788.64	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
	20,154,802.45	**3,499,174.44**	**14,252,353.31**	**2,403,274.70**	**594,485.92**

Michigan Department of Education
Costs for the Development of 2026-2027 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	697,922.06	0.00	697,922.06	0.00	0.00
Support Serv - Pupil	11,632.02	0.00	11,632.02	0.00	0.00
Support Serv - Instructional	8,946.45	0.00	8,946.45	0.00	0.00
Support Serv - Board of Ed	30,714.41	0.00	30,714.41	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	77,007.64	0.00	77,007.64	0.00	0.00
Support Serv - Business	19,524.39	0.00	0.00	19,524.39	19,524.39
Operations and Maintenance	73,071.29	3,070.97	0.00	70,000.32	0.00
Pupil Transportation	5,972.75	0.00	5,972.75	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	0.00	0.00	0.00	0.00	0.00
Community Services	457.68	0.00	457.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	47,739.63	47,739.63	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	42,818.79	2,173.36	40,645.43	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,015,807.11	**52,983.96**	**873,298.44**	**89,524.71**	**19,524.39**

Michigan Department of Education
Costs for the Development of 2026-2027 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	469,800.56	0.00	469,800.56	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	6,259.62	0.00	6,259.62	0.00	0.00
Support Serv - Board of Ed	43,609.50	0.00	43,609.50	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	220,142.85	0.00	220,142.85	0.00	0.00
Support Serv - Business	22,163.19	0.00	0.00	22,163.19	22,163.19
Operations and Maintenance	83,255.33	0.00	0.00	83,255.33	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	313.00	0.00	313.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,976.00	0.00	6,976.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,356.00	5,356.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	66,316.85	1,137.35	65,179.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	924,192.90	**6,493.35**	**812,281.03**	**105,418.52**	**22,163.19**

Michigan Department of Education
Costs for the Development of 2026-2027 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	695,979.32	126,290.20	569,689.12	0.00	0.00
Support Serv - Pupil	137,058.71	0.00	137,058.71	0.00	0.00
Support Serv - Instructional	2,495.49	0.00	2,495.49	0.00	0.00
Support Serv - Board of Ed	26,075.12	0.00	26,075.12	0.00	0.00
Support Serv - Executive Adm	57,998.92	0.00	57,998.92	0.00	0.00
Support Serv - Grant Writer	72.26	0.00	72.26	0.00	0.00
Support Serv - School Adm	246,361.33	0.00	246,361.33	0.00	0.00
Support Serv - Business	55,085.56	0.00	0.00	55,085.56	55,085.56
Operations and Maintenance	34,556.78	14,719.26	99.98	19,737.54	0.00
Pupil Transportation	7,827.88	0.00	7,827.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,834.40	0.00	25,834.40	0.00	0.00
Support Serv - Staff & Personnel	14,346.36	0.00	0.00	14,346.36	14,346.36
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	20,336.07	0.00	20,336.07	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	5,406.35	0.00	5,406.35	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,329,434.55	**141,009.46**	**1,099,255.63**	**89,169.46**	**69,431.92**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
11901 Countryside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,261,819.39	39,951.86	6,221,867.53	0.00	0.00
Support Serv - Pupil	578,904.65	0.00	578,904.65	0.00	0.00
Support Serv - Instructional	319,849.02	58,755.71	261,093.31	0.00	0.00
Support Serv - Board of Ed	59,821.58	0.00	59,821.58	0.00	0.00
Support Serv - Executive Adm	593,280.75	0.00	593,280.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	589,493.55	0.00	589,493.55	0.00	0.00
Support Serv - Business	282,783.22	0.00	0.00	282,783.22	282,783.22
Operations and Maintenance	637,175.63	21.20	23,938.47	613,215.96	0.00
Pupil Transportation	858,608.22	0.00	858,608.22	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	108,221.93	0.00	108,221.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	765,507.05	336,971.87	428,535.18	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	1,698,909.87	1,698,909.87	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
	12,754,374.86	**2,134,610.51**	**9,723,765.17**	**895,999.18**	**282,783.22**

Michigan Department of Education
Costs for the Development of 2026-2027 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	3,066,929.22	30,017.52	3,036,911.70	0.00	0.00
Support Serv - Pupil	450,962.14	0.00	450,962.14	0.00	0.00
Support Serv - Instructional	511,155.55	23,160.99	487,994.56	0.00	0.00
Support Serv - Board of Ed	39,554.50	0.00	39,554.50	0.00	0.00
Support Serv - Executive Adm	849,120.10	0.00	849,120.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	501,797.21	19,600.71	482,196.50	0.00	0.00
Support Serv - Business	15,024.11	0.00	7,000.00	8,024.11	8,024.11
Operations and Maintenance	616,224.72	14,806.00	132,562.80	468,855.92	0.00
Pupil Transportation	733,812.02	1,204.00	732,608.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,443.24	0.00	20,443.24	0.00	0.00
Support Serv - Staff & Personnel	66,135.12	0.00	11.00	66,124.12	66,124.12
Support Serv - Technology	42,699.81	42,699.81	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	28,192.00	0.00	28,192.00	0.00	0.00
Community Services	94,410.83	0.00	94,410.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	89,344.50	89,344.50	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	575,913.69	442,795.47	133,118.22	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 **	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
	8,137,932.32	**1,099,842.56**	**6,495,085.61**	**543,004.15**	**74,148.23**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,122,589.81	0.00	1,122,589.81	0.00	0.00
Support Serv - Pupil	111,275.61	0.00	111,275.61	0.00	0.00
Support Serv - Instructional	276,565.48	0.00	276,565.48	0.00	0.00
Support Serv - Board of Ed	24,054.61	0.00	24,054.61	0.00	0.00
Support Serv - Executive Adm	254,734.84	0.00	254,734.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	275,195.81	0.00	275,195.81	0.00	0.00
Support Serv - Business	94,212.95	0.00	5,092.32	89,120.63	89,120.63
Operations and Maintenance	235,499.17	16,281.19	70,379.13	148,838.85	0.00
Pupil Transportation	178,854.86	0.00	178,854.86	0.00	0.00
Support Serv - Planning & Research	5,049.20	0.00	5,049.20	0.00	0.00
Support Serv - Communication	22,188.27	0.00	22,188.27	0.00	0.00
Support Serv - Staff & Personnel	146,914.44	0.00	96,471.19	50,443.25	50,443.25
Support Serv - Technology	19,460.37	0.00	0.00	19,460.37	19,460.37
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	5,820.62	0.00	5,820.62	0.00	0.00
Community Services	43,619.66	0.00	43,619.66	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	258,862.82	200,730.17	58,132.65	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
	3,074,898.52	**217,011.36**	**2,550,024.06**	**307,863.10**	**159,024.25**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
12000 Branch ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	907,062.79	0.00	907,062.79	0.00	0.00
Support Serv - Pupil	78,811.73	0.00	78,811.73	0.00	0.00
Support Serv - Instructional	935,111.61	0.00	935,111.61	0.00	0.00
Support Serv - Board of Ed	33,731.66	0.00	33,731.66	0.00	0.00
Support Serv - Executive Adm	439,235.96	0.00	439,235.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	282,139.48	3,310.27	18,255.53	260,573.68	260,573.68
Operations and Maintenance	148,167.79	24,517.10	75,638.81	48,011.88	0.00
Pupil Transportation	170,038.86	98,124.00	71,914.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,840.00	0.00	6,840.00	0.00	0.00
Support Serv - Staff & Personnel	3,598.74	0.00	3,318.24	280.50	280.50
Support Serv - Technology	97,668.53	348.00	13,463.81	83,856.72	83,856.72
Support Serv - Pupil Accounting	37,219.52	0.00	37,219.52	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	4,051,102.66	4,783.27	4,046,319.39	0.00	0.00
Payments to Government Agencies	1,266,894.32	1,266,894.32	0.00	0.00	0.00
Facilities Acquisition	186,243.00	186,243.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	17,837,930.82	130,910.60	17,707,020.22	0.00	0.00
Support Serv - Pupil	4,999,245.76	0.00	4,999,245.76	0.00	0.00
Support Serv - Instructional	2,647,288.66	0.00	2,647,288.66	0.00	0.00
Support Serv - Board of Ed	28,602.39	0.00	28,602.39	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	693,859.14	47,933.29	8,637.57	637,288.28	637,288.28
Operations and Maintenance	1,251,907.32	118,755.00	14,521.96	1,118,630.36	0.00
Pupil Transportation	440,838.48	136,278.00	304,560.48	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	30,972.20	0.00	22,850.61	8,121.59	8,121.59
Support Serv - Technology	421,935.13	9,967.20	8,229.12	403,738.81	403,738.81
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	450,736.06	6,368.82	444,367.24	0.00	0.00
Community Services	44,301.42	0.00	44,301.42	0.00	0.00
Payments to Government Agencies	35,912.79	7,500.00	28,412.79	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,353,263.06	3,353,263.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,880,659.88	**5,395,195.93**	**32,924,962.13**	**2,560,501.82**	**1,393,859.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
12010 Coldwater Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,286,641.80	36,326.26	20,250,315.54	0.00	0.00
Support Serv - Pupil	2,263,274.12	0.00	2,263,274.12	0.00	0.00
Support Serv - Instructional	1,038,287.19	0.00	1,038,287.19	0.00	0.00
Support Serv - Board of Ed	88,406.28	0.00	88,406.28	0.00	0.00
Support Serv - Executive Adm	468,345.21	199.99	468,145.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,178,281.67	565.55	2,177,716.12	0.00	0.00
Support Serv - Business	654,194.99	86,566.35	0.00	567,628.64	567,628.64
Operations and Maintenance	3,283,161.79	123,009.61	195,440.20	2,964,711.98	0.00
Pupil Transportation	2,475,574.01	287,361.10	2,188,212.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,030.86	0.00	55,030.86	0.00	0.00
Support Serv - Staff & Personnel	40,383.90	0.00	36,812.76	3,571.14	3,571.14
Support Serv - Technology	618,670.27	28,106.61	0.00	590,563.66	590,563.66
Support Serv - Pupil Accounting	51,650.61	0.00	51,650.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	993,047.54	9,276.46	983,771.08	0.00	0.00
Community Services	283,226.66	21,341.90	261,884.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,744.94	3,744.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	89,111.09	24,297.29	64,813.80	0.00	0.00
Support Serv - Pupil	206,935.01	0.00	206,935.01	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,413.01	0.00	2,969.32	443.69	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	2,692,555.48	1,187,625.64	1,504,929.84	0.00	0.00
Community Services	260,863.65	755.70	260,107.95	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 **	1,955,783.09	1,955,783.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,988.99	26,988.99	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
	40,017,572.16	**3,791,949.48**	**32,098,703.57**	**4,126,919.11**	**1,161,763.44**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
12020 Bronson Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,300,872.13	350.00	8,300,522.13	0.00	0.00
Support Serv - Pupil	806,569.97	0.00	806,569.97	0.00	0.00
Support Serv - Instructional	158,134.35	0.00	158,134.35	0.00	0.00
Support Serv - Board of Ed	87,916.10	0.00	87,916.10	0.00	0.00
Support Serv - Executive Adm	302,065.90	0.00	302,065.90	0.00	0.00
Support Serv - Grant Writer	9,051.50	0.00	9,051.50	0.00	0.00
Support Serv - School Adm	765,799.97	0.00	765,799.97	0.00	0.00
Support Serv - Business	230,946.76	24,380.27	631.16	205,935.33	205,935.33
Operations and Maintenance	1,803,214.58	566,546.91	207,145.71	1,029,521.96	0.00
Pupil Transportation	982,149.95	269,500.34	712,649.61	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	16,692.79	0.00	16,692.79	0.00	0.00
Support Serv - Technology	295,556.97	0.00	631.17	294,925.80	294,925.80
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	630,378.43	95,256.80	535,121.63	0.00	0.00
Community Services	17,764.21	7,140.00	10,624.21	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	61,008.67	0.00	61,008.67	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,024,546.15	508,834.01	515,712.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	557,329.38	557,329.38	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
	16,049,997.81	**2,029,337.71**	**12,490,277.01**	**1,530,383.09**	**500,861.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
12040 Quincy Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,392,305.99	62,450.11	8,329,855.88	0.00	0.00
Support Serv - Pupil	926,570.37	0.00	926,570.37	0.00	0.00
Support Serv - Instructional	277,149.36	0.00	277,149.36	0.00	0.00
Support Serv - Board of Ed	79,476.25	0.00	79,476.25	0.00	0.00
Support Serv - Executive Adm	311,336.60	1,112.88	310,223.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	726,035.85	1,987.13	724,048.72	0.00	0.00
Support Serv - Business	292,626.14	16,736.21	2,778.20	273,111.73	273,111.73
Operations and Maintenance	1,389,669.01	54,156.66	19,710.28	1,315,802.07	0.00
Pupil Transportation	725,192.40	148,427.46	576,764.94	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	3,409.81	0.00	3,409.81	0.00	0.00
Support Serv - Technology	334,604.18	68,009.90	8,732.25	257,862.03	257,862.03
Support Serv - Pupil Accounting	15,506.49	0.00	15,506.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	534,473.73	5,504.35	528,969.38	0.00	0.00
Community Services	24,093.66	0.00	24,093.66	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,391,621.37	505,588.21	886,033.16	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 **	734,996.22	734,996.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	45,167.18	45,167.18	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
	16,204,234.61	**1,644,136.31**	**12,713,322.47**	**1,846,775.83**	**530,973.76**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
12901 Pansophia Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,175,882.00	9,453.00	3,166,429.00	0.00	0.00
Support Serv - Pupil	231,376.00	0.00	231,376.00	0.00	0.00
Support Serv - Instructional	56,695.00	0.00	56,695.00	0.00	0.00
Support Serv - Board of Ed	81,867.00	0.00	81,867.00	0.00	0.00
Support Serv - Executive Adm	638,287.00	0.00	638,287.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	513,184.00	0.00	513,184.00	0.00	0.00
Support Serv - Business	16,572.00	15,565.00	0.00	1,007.00	1,007.00
Operations and Maintenance	332,807.00	7,400.00	0.00	325,407.00	0.00
Pupil Transportation	568,080.00	230,089.00	337,991.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,200.00	0.00	1,200.00	0.00	0.00
Support Serv - Technology	85,500.00	0.00	0.00	85,500.00	85,500.00
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	65,267.00	0.00	65,267.00	0.00	0.00
Community Services	28,045.00	0.00	28,045.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,054.00	2,054.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	507,890.00	219,196.00	288,694.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,304,706.00	**483,757.00**	**5,409,035.00**	**411,914.00**	**86,507.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13000 Calhoun Intermediate School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,010.20	0.00	1,010.20	0.00	0.00
Support Serv - Pupil	612,433.86	0.00	612,433.86	0.00	0.00
Support Serv - Instructional	11,751,814.75	62,099.29	11,689,715.46	0.00	0.00
Support Serv - Board of Ed	25,690.77	0.00	25,690.77	0.00	0.00
Support Serv - Executive Adm	711,412.98	0.00	711,412.98	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	1,429,600.81	2,319.31	381,913.50	1,045,368.00	1,045,368.00
Operations and Maintenance	243,060.42	199.95	14,878.65	227,981.82	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	3,755.56	0.00	3,755.56	0.00	0.00
Support Serv - Communication	665,191.93	0.00	665,191.93	0.00	0.00
Support Serv - Staff & Personnel	521,525.21	0.00	186,362.13	335,163.08	335,163.08
Support Serv - Technology	747,047.08	87,626.27	2,181.31	657,239.50	657,239.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	68,282.44	0.00	68,282.44	0.00	0.00
Support Serv - Other	386,289.80	0.00	386,289.80	0.00	0.00
Community Services	2,425,376.33	13,085.05	2,412,291.28	0.00	0.00
Payments to Government Agencies	12,873,368.64	12,873,368.64	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,087,436.13	121,259.51	12,966,176.62	0.00	0.00
Support Serv - Pupil	19,565,309.66	11,207.21	19,554,102.45	0.00	0.00
Support Serv - Instructional	5,820,806.67	24,731.48	5,796,075.19	0.00	0.00
Support Serv - Board of Ed	55,921.86	0.00	55,921.86	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	1,313,377.28	17,240.37	1,296,136.91	0.00	0.00
Support Serv - Business	594,342.74	55,973.50	0.00	538,369.24	538,369.24
Operations and Maintenance	2,596,263.78	90,037.97	0.00	2,506,225.81	0.00
Pupil Transportation	2,858,180.36	0.00	2,858,180.36	0.00	0.00
Support Serv - Planning & Research	121,562.51	0.00	121,562.51	0.00	0.00
Support Serv - Communication	27,453.83	0.00	27,453.83	0.00	0.00
Support Serv - Staff & Personnel	558,834.98	0.00	52,239.46	506,595.52	506,595.52
Support Serv - Technology	3,437,036.51	114,253.82	157,394.00	3,165,388.69	3,165,388.69
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	258,464.18	114,406.78	144,057.40	0.00	0.00
Community Services	58,957.98	0.00	58,957.98	0.00	0.00
Payments to Government Agencies	13,638,642.68	13,638,642.68	0.00	0.00	0.00
Facilities Acquisition	2,155,060.25	2,155,060.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	98,613,512.18	**29,381,512.08**	**60,249,668.44**	**8,982,331.66**	**6,248,124.03**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13020 Battle Creek Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,871,149.01	349.08	33,870,799.93	0.00	0.00
Support Serv - Pupil	4,943,266.56	0.00	4,943,266.56	0.00	0.00
Support Serv - Instructional	4,213,352.24	1,311.13	4,212,041.11	0.00	0.00
Support Serv - Board of Ed	265,715.67	0.00	265,715.67	0.00	0.00
Support Serv - Executive Adm	401,508.63	0.00	401,508.63	0.00	0.00
Support Serv - Grant Writer	37,169.23	0.00	37,169.23	0.00	0.00
Support Serv - School Adm	4,265,036.30	0.00	4,265,036.30	0.00	0.00
Support Serv - Business	818,134.24	67,368.66	4,041.29	746,724.29	746,724.29
Operations and Maintenance	8,733,373.96	299,003.83	418,871.42	8,015,498.71	0.00
Pupil Transportation	2,684,786.52	0.00	2,684,786.52	0.00	0.00
Support Serv - Planning & Research	435,482.16	0.00	435,482.16	0.00	0.00
Support Serv - Communication	140,107.24	0.00	140,107.24	0.00	0.00
Support Serv - Staff & Personnel	1,970,428.32	0.00	1,034,943.16	935,485.16	935,485.16
Support Serv - Technology	1,543,465.21	337,384.04	71,784.06	1,134,297.11	1,134,297.11
Support Serv - Pupil Accounting	523,499.81	0.00	523,499.81	0.00	0.00
Support Serv - Central - Other	7,259.78	0.00	7,259.78	0.00	0.00
Support Serv - Other	885,496.31	111,118.00	774,378.31	0.00	0.00
Community Services	1,463,980.42	61,518.73	1,402,461.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,793,732.48	9,316,012.27	1,477,720.21	0.00	0.00
Special Revenue Funds					
Instructional	564,527.62	20,235.62	544,292.00	0.00	0.00
Support Serv - Pupil	1,889,642.14	0.00	1,889,642.14	0.00	0.00
Support Serv - Instructional	1,023,153.13	0.00	1,023,153.13	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	6,774.28	0.00	6,774.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	495,379.81	0.00	495,379.81	0.00	0.00
Support Serv - Business	8,247.84	0.00	0.00	8,247.84	8,247.84
Operations and Maintenance	513,119.61	0.00	9,523.15	503,596.46	0.00
Pupil Transportation	17,934.05	0.00	17,934.05	0.00	0.00
Support Serv - Planning & Research	393,306.78	0.00	393,306.78	0.00	0.00
Support Serv - Communication	549,064.04	0.00	549,064.04	0.00	0.00
Support Serv - Staff & Personnel	438,636.89	0.00	0.00	438,636.89	438,636.89
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	137,424.34	0.00	137,424.34	0.00	0.00
Support Serv - Other	5,124,236.57	2,520,414.46	2,603,822.11	0.00	0.00
Community Services	823,525.35	0.00	823,525.35	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 **	5,728,569.33	5,728,569.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,634,607.66	10,634,607.66	0.00	0.00	0.00
Trust Funds					
All Costs *	4,098.75	0.00	4,098.75	0.00	0.00
Enterprise Funds					
All Costs *	1,452,316.34	0.00	1,452,316.34	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	107,801,508.62	**29,097,892.81**	**66,921,129.35**	**11,782,486.46**	**3,263,391.29**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13050 Athens Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,152,069.43	69,564.32	4,082,505.11	0.00	0.00
Support Serv - Pupil	129,429.85	0.00	129,429.85	0.00	0.00
Support Serv - Instructional	136,237.26	0.00	136,237.26	0.00	0.00
Support Serv - Board of Ed	54,487.83	0.00	54,487.83	0.00	0.00
Support Serv - Executive Adm	220,719.79	0.00	220,719.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	405,560.11	1,759.66	403,800.45	0.00	0.00
Support Serv - Business	230,917.71	9,697.77	3,048.78	218,171.16	218,171.16
Operations and Maintenance	845,076.15	18,963.00	31,261.74	794,851.41	0.00
Pupil Transportation	437,725.71	43,735.00	393,990.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,843.15	0.00	2,843.15	0.00	0.00
Support Serv - Staff & Personnel	1,910.30	0.00	490.30	1,420.00	1,420.00
Support Serv - Technology	179,355.69	66,666.80	7,130.51	105,558.38	105,558.38
Support Serv - Pupil Accounting	1,165.00	0.00	1,165.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	267,176.75	1,490.87	265,685.88	0.00	0.00
Community Services	2,671.70	0.00	2,671.70	0.00	0.00
Payments to Government Agencies	66,420.00	66,420.00	0.00	0.00	0.00
Facilities Acquisition	67,365.57	67,365.57	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	429,040.69	165,439.43	263,601.26	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	913,541.35	913,541.35	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
	8,543,714.04	**1,424,643.77**	**5,999,069.32**	**1,120,000.95**	**325,149.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13070 Harper Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,542,993.83	0.00	25,542,993.83	0.00	0.00
Support Serv - Pupil	1,794,151.49	0.00	1,794,151.49	0.00	0.00
Support Serv - Instructional	1,368,765.59	4,350.52	1,364,415.07	0.00	0.00
Support Serv - Board of Ed	123,391.59	0.00	123,391.59	0.00	0.00
Support Serv - Executive Adm	832,675.07	0.00	832,675.07	0.00	0.00
Support Serv - Grant Writer	79,928.48	0.00	79,928.48	0.00	0.00
Support Serv - School Adm	1,998,925.59	0.00	1,998,925.59	0.00	0.00
Support Serv - Business	561,206.58	32,078.49	0.00	529,128.09	529,128.09
Operations and Maintenance	4,142,965.20	16,650.00	121,917.89	4,004,397.31	0.00
Pupil Transportation	1,730,690.77	0.00	1,730,690.77	0.00	0.00
Support Serv - Planning & Research	27,546.00	0.00	27,546.00	0.00	0.00
Support Serv - Communication	93,579.24	0.00	93,579.24	0.00	0.00
Support Serv - Staff & Personnel	656,743.32	0.00	461,539.15	195,204.17	195,204.17
Support Serv - Technology	804,396.20	0.00	142,977.33	661,418.87	661,418.87
Support Serv - Pupil Accounting	159,742.29	0.00	159,742.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	861,634.75	0.00	861,634.75	0.00	0.00
Community Services	472,041.38	0.00	472,041.38	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	1,891.22	0.00	1,891.22	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	3,196,189.79	1,469,264.09	1,726,925.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,337,589.77	5,337,589.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	975,231.31	975,231.31	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
	50,771,879.46	**7,844,764.18**	**37,536,966.84**	**5,390,148.44**	**1,385,751.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13080 Homer Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,986,845.22	4,148.50	7,982,696.72	0.00	0.00
Support Serv - Pupil	692,713.15	0.00	692,713.15	0.00	0.00
Support Serv - Instructional	517,533.27	0.00	517,533.27	0.00	0.00
Support Serv - Board of Ed	114,115.92	0.00	114,115.92	0.00	0.00
Support Serv - Executive Adm	333,240.41	0.00	333,240.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	651,046.47	0.00	651,046.47	0.00	0.00
Support Serv - Business	292,465.54	87,235.28	0.00	205,230.26	205,230.26
Operations and Maintenance	1,098,951.05	84,624.92	1,151.82	1,013,174.31	0.00
Pupil Transportation	487,079.21	0.00	487,079.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,416.00	0.00	3,416.00	0.00	0.00
Support Serv - Staff & Personnel	22,084.99	0.00	3,772.88	18,312.11	18,312.11
Support Serv - Technology	195,255.54	0.00	1,592.80	193,662.74	193,662.74
Support Serv - Pupil Accounting	15,595.56	0.00	15,595.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	384,340.20	0.00	384,340.20	0.00	0.00
Community Services	57,906.86	946.15	56,960.71	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	108,479.03	108,479.03	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	985,570.83	319,307.48	666,263.35	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 **	1,671,519.65	1,671,519.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,627,758.90	**2,285,861.01**	**11,911,518.47**	**1,430,379.42**	**417,205.11**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13090 Lakeview Sch. District (Calhoun)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,319,707.89	213,879.63	33,105,828.26	0.00	0.00
Support Serv - Pupil	2,814,911.18	0.00	2,814,911.18	0.00	0.00
Support Serv - Instructional	3,003,517.20	0.00	3,003,517.20	0.00	0.00
Support Serv - Board of Ed	114,970.67	0.00	114,970.67	0.00	0.00
Support Serv - Executive Adm	472,828.43	0.00	472,828.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,691,883.83	0.00	3,691,883.83	0.00	0.00
Support Serv - Business	1,066,210.46	55,047.02	4,902.19	1,006,261.25	1,006,261.25
Operations and Maintenance	4,352,787.83	14,098.38	203,282.90	4,135,406.55	0.00
Pupil Transportation	1,579,770.07	168,285.00	1,411,485.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	383,931.12	0.00	383,931.12	0.00	0.00
Support Serv - Staff & Personnel	577,219.13	0.00	18,166.50	559,052.63	559,052.63
Support Serv - Technology	961,137.94	0.00	16,518.25	944,619.69	944,619.69
Support Serv - Pupil Accounting	67,736.68	0.00	67,736.68	0.00	0.00
Support Serv - Central - Other	253,086.71	0.00	253,086.71	0.00	0.00
Support Serv - Other	1,126,238.30	2,433.20	1,123,805.10	0.00	0.00
Community Services	444,911.14	0.00	444,911.14	0.00	0.00
Payments to Government Agencies	12,688.00	12,688.00	0.00	0.00	0.00
Facilities Acquisition	392,117.87	392,117.87	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	133,475.26	0.00	133,475.26	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,326.10	0.00	2,660.88	665.22	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	4,223,284.79	1,842,201.81	2,381,082.98	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 **	7,244,769.28	7,244,769.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,288,798.15	13,288,798.15	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
	79,529,308.03	**23,234,318.34**	**49,648,984.35**	**6,646,005.34**	**2,509,933.57**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13095 Mar Lee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,732,757.16	33,165.46	2,699,591.70	0.00	0.00
Support Serv - Pupil	265,342.33	0.00	265,342.33	0.00	0.00
Support Serv - Instructional	26,562.33	452.54	26,109.79	0.00	0.00
Support Serv - Board of Ed	29,514.38	0.00	29,514.38	0.00	0.00
Support Serv - Executive Adm	118,906.56	0.00	118,906.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,736.53	0.00	235,736.53	0.00	0.00
Support Serv - Business	168,243.77	18,984.46	0.00	149,259.31	149,259.31
Operations and Maintenance	220,103.34	731.75	0.00	219,371.59	0.00
Pupil Transportation	262,075.29	0.00	262,075.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,131.98	0.00	2,131.98	0.00	0.00
Support Serv - Staff & Personnel	76.00	0.00	76.00	0.00	0.00
Support Serv - Technology	53,765.58	6,221.14	0.00	47,544.44	47,544.44
Support Serv - Pupil Accounting	7,917.75	0.00	7,917.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	37,133.15	0.00	37,133.15	0.00	0.00
Community Services	3,115.22	0.00	3,115.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	346,147.48	86,823.80	259,323.68	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 **	515,116.65	515,116.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,683,805.48	3,683,805.48	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
	8,708,450.98	**4,345,301.28**	**3,946,974.36**	**416,175.34**	**196,803.75**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13110 Marshall Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,904,901.40	186,572.56	21,718,328.84	0.00	0.00
Support Serv - Pupil	3,591,000.51	0.00	3,591,000.51	0.00	0.00
Support Serv - Instructional	948,468.15	0.00	948,468.15	0.00	0.00
Support Serv - Board of Ed	122,070.93	0.00	122,070.93	0.00	0.00
Support Serv - Executive Adm	396,750.15	0.00	396,750.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,491,814.23	0.00	2,491,814.23	0.00	0.00
Support Serv - Business	715,966.56	150,171.62	37,909.83	527,885.11	527,885.11
Operations and Maintenance	4,593,512.21	183,821.44	215,473.14	4,194,217.63	0.00
Pupil Transportation	2,374,894.31	419,194.92	1,955,699.39	0.00	0.00
Support Serv - Planning & Research	57,688.74	0.00	57,688.74	0.00	0.00
Support Serv - Communication	180,930.26	0.00	180,930.26	0.00	0.00
Support Serv - Staff & Personnel	260,438.14	0.00	43,654.54	216,783.60	216,783.60
Support Serv - Technology	1,635,847.80	686,053.29	176,598.20	773,196.31	773,196.31
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	842,904.08	0.00	842,904.08	0.00	0.00
Community Services	487,480.82	0.00	487,480.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,172,665.54	5,138,013.54	34,652.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	24,312.92	0.00	0.00	24,312.92	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,647,941.20	1,124,709.22	1,523,231.98	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 **	2,094,659.73	2,094,659.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,006,185.62	1,006,185.62	0.00	0.00	0.00
Trust Funds					
All Costs *	45,317.20	0.00	45,317.20	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	51,595,750.50	**10,989,381.94**	**34,869,972.99**	**5,736,395.57**	**1,517,865.02**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13120 Pennfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,354,565.06	0.00	15,354,565.06	0.00	0.00
Support Serv - Pupil	1,369,289.28	0.00	1,369,289.28	0.00	0.00
Support Serv - Instructional	1,138,783.97	0.00	1,138,783.97	0.00	0.00
Support Serv - Board of Ed	106,677.17	0.00	106,677.17	0.00	0.00
Support Serv - Executive Adm	559,497.88	0.00	559,497.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,775,058.33	0.00	1,775,058.33	0.00	0.00
Support Serv - Business	584,012.08	33,396.85	8,755.00	541,860.23	541,860.23
Operations and Maintenance	3,194,479.58	266,571.65	16,241.51	2,911,666.42	0.00
Pupil Transportation	1,081,003.72	215,517.12	865,486.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	227,657.73	0.00	227,657.73	0.00	0.00
Support Serv - Staff & Personnel	17,885.51	0.00	17,885.51	0.00	0.00
Support Serv - Technology	518,221.94	0.00	4,417.87	513,804.07	513,804.07
Support Serv - Pupil Accounting	54,142.07	0.00	54,142.07	0.00	0.00
Support Serv - Central - Other	141,877.89	0.00	141,877.89	0.00	0.00
Support Serv - Other	860,247.23	14,077.50	846,169.73	0.00	0.00
Community Services	5,675.78	0.00	5,675.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,649.00	25,649.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	109,868.67	0.00	109,868.67	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,775,224.93	891,303.44	883,921.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,467,012.35	4,467,012.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,181,061.65	11,181,061.65	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
	44,547,891.82	**17,094,589.56**	**23,485,971.54**	**3,967,330.72**	**1,055,664.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13130 Tekonsha Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,897,971.03	3,775.00	1,894,196.03	0.00	0.00
Support Serv - Pupil	150,226.83	0.00	150,226.83	0.00	0.00
Support Serv - Instructional	27,139.93	0.00	27,139.93	0.00	0.00
Support Serv - Board of Ed	30,216.99	0.00	30,216.99	0.00	0.00
Support Serv - Executive Adm	204,540.57	0.00	204,540.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	152,887.66	0.00	152,887.66	0.00	0.00
Support Serv - Business	97,928.16	4,485.81	0.00	93,442.35	93,442.35
Operations and Maintenance	348,647.85	11,996.04	3,812.37	332,839.44	0.00
Pupil Transportation	189,591.34	16,950.00	172,641.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,565.80	0.00	7,565.80	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	78,089.98	5,529.80	0.00	72,560.18	72,560.18
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	121,740.86	6,031.16	115,709.70	0.00	0.00
Community Services	3,603.43	0.00	3,603.43	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	287,703.56	151,711.91	135,991.65	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 **	115,497.93	115,497.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,901.35	44,901.35	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
	3,758,253.27	**360,879.00**	**2,898,532.30**	**498,841.97**	**166,002.53**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13135 Union City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,555,636.92	15,257.60	8,540,379.32	0.00	0.00
Support Serv - Pupil	713,110.14	0.00	713,110.14	0.00	0.00
Support Serv - Instructional	269,743.05	0.00	269,743.05	0.00	0.00
Support Serv - Board of Ed	131,134.21	0.00	131,134.21	0.00	0.00
Support Serv - Executive Adm	344,104.71	3,819.99	340,284.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	755,208.54	0.00	755,208.54	0.00	0.00
Support Serv - Business	353,698.26	48,596.00	0.00	305,102.26	305,102.26
Operations and Maintenance	1,298,528.57	0.00	107,250.29	1,191,278.28	0.00
Pupil Transportation	725,024.98	0.00	725,024.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,448.00	0.00	36,448.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	156,802.18	1,619.00	214.86	154,968.32	154,968.32
Support Serv - Pupil Accounting	22,003.80	0.00	22,003.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	582,915.62	18,484.00	564,431.62	0.00	0.00
Community Services	4,443.77	0.00	4,443.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,649.70	7,649.70	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	948,439.69	428,613.57	519,826.12	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 **	471,462.50	471,462.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	598,217.27	598,217.27	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
	15,974,571.91	**1,593,719.63**	**12,729,503.42**	**1,651,348.86**	**460,070.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13900 Battle Creek Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	997,636.43	0.00	997,636.43	0.00	0.00
Support Serv - Pupil	54,010.74	0.00	54,010.74	0.00	0.00
Support Serv - Instructional	66,179.95	0.00	66,179.95	0.00	0.00
Support Serv - Board of Ed	25,301.32	0.00	25,301.32	0.00	0.00
Support Serv - Executive Adm	223,928.41	0.00	223,928.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	204,775.84	0.00	204,775.84	0.00	0.00
Support Serv - Business	3,677.73	0.00	0.00	3,677.73	3,677.73
Operations and Maintenance	228,558.57	22,177.58	1,350.00	205,030.99	0.00
Pupil Transportation	2,580.44	0.00	2,580.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,440.75	0.00	23,440.75	0.00	0.00
Support Serv - Staff & Personnel	15,256.37	0.00	0.00	15,256.37	15,256.37
Support Serv - Technology	10,110.27	0.00	0.00	10,110.27	10,110.27
Support Serv - Pupil Accounting	10,140.89	0.00	10,140.89	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	10,676.03	0.00	10,676.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	245,481.62	224,635.05	20,846.57	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	148,671.20	116,182.04	32,489.16	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	46,996.80	46,996.80	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
	2,317,423.36	**409,991.47**	**1,673,356.53**	**234,075.36**	**29,044.37**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13901 Arbor Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,106,928.15	0.00	1,106,928.15	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	38,036.38	0.00	38,036.38	0.00	0.00
Support Serv - Board of Ed	22,297.50	0.00	22,297.50	0.00	0.00
Support Serv - Executive Adm	262,034.59	0.00	262,034.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	241,288.00	0.00	241,288.00	0.00	0.00
Support Serv - Business	11,082.84	0.00	0.00	11,082.84	11,082.84
Operations and Maintenance	116,968.81	0.00	8,000.00	108,968.81	0.00
Pupil Transportation	149,246.00	0.00	149,246.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,700.00	0.00	10,700.00	0.00	0.00
Support Serv - Technology	27,239.68	0.00	0.00	27,239.68	27,239.68
Support Serv - Pupil Accounting	332.52	0.00	332.52	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	1,739.88	0.00	1,739.88	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	117,235.86	9,940.50	107,295.36	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
	2,105,130.21	**9,940.50**	**1,947,898.38**	**147,291.33**	**38,322.52**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13902 Endeavor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,041,770.00	0.00	4,041,770.00	0.00	0.00
Support Serv - Pupil	407,819.00	0.00	407,819.00	0.00	0.00
Support Serv - Instructional	1,044,909.00	0.00	1,044,909.00	0.00	0.00
Support Serv - Board of Ed	128,058.00	0.00	128,058.00	0.00	0.00
Support Serv - Executive Adm	279,620.00	0.00	279,620.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	786,983.00	0.00	786,983.00	0.00	0.00
Support Serv - Business	256,838.00	0.00	0.00	256,838.00	256,838.00
Operations and Maintenance	1,172,996.00	0.00	0.00	1,172,996.00	0.00
Pupil Transportation	162,969.00	0.00	162,969.00	0.00	0.00
Support Serv - Planning & Research	9,432.00	0.00	9,432.00	0.00	0.00
Support Serv - Communication	123,661.00	0.00	123,661.00	0.00	0.00
Support Serv - Staff & Personnel	412,059.00	0.00	0.00	412,059.00	412,059.00
Support Serv - Technology	111,764.00	0.00	0.00	111,764.00	111,764.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	65,724.00	0.00	65,724.00	0.00	0.00
Support Serv - Other	27,655.00	0.00	27,655.00	0.00	0.00
Community Services	176,353.00	0.00	176,353.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,208,610.00	**0.00**	**7,254,953.00**	**1,953,657.00**	**780,661.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
13903 Marshall Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,563,495.17	0.00	1,563,495.17	0.00	0.00
Support Serv - Pupil	80,861.16	0.00	80,861.16	0.00	0.00
Support Serv - Instructional	65,379.95	0.00	65,379.95	0.00	0.00
Support Serv - Board of Ed	21,138.86	0.00	21,138.86	0.00	0.00
Support Serv - Executive Adm	112,908.13	0.00	112,908.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,107.34	0.00	279,107.34	0.00	0.00
Support Serv - Business	5,434.70	0.00	0.00	5,434.70	5,434.70
Operations and Maintenance	284,035.71	22,398.60	3,234.94	258,402.17	0.00
Pupil Transportation	363,530.66	200,216.20	163,314.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,919.12	0.00	23,919.12	0.00	0.00
Support Serv - Staff & Personnel	75,090.10	0.00	2,003.92	73,086.18	73,086.18
Support Serv - Technology	43,510.40	0.00	0.00	43,510.40	43,510.40
Support Serv - Pupil Accounting	11,059.00	0.00	11,059.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,139.99	0.00	23,139.99	0.00	0.00
Community Services	818.29	0.00	818.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,668.85	2,668.85	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	297,463.00	215,512.66	81,950.34	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
	3,253,560.43	**440,796.31**	**2,432,330.67**	**380,433.45**	**122,031.28**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,125,502.00	10,376.00	1,115,126.00	0.00	0.00
Support Serv - Pupil	139,470.00	0.00	139,470.00	0.00	0.00
Support Serv - Instructional	304,368.00	0.00	304,368.00	0.00	0.00
Support Serv - Board of Ed	43,325.00	0.00	43,325.00	0.00	0.00
Support Serv - Executive Adm	67,965.00	0.00	67,965.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	539,547.00	21,001.00	518,546.00	0.00	0.00
Support Serv - Business	135,380.00	0.00	0.00	135,380.00	135,380.00
Operations and Maintenance	57,754.00	0.00	0.00	57,754.00	0.00
Pupil Transportation	1,903.00	0.00	1,903.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,587.00	0.00	0.00	43,587.00	43,587.00
Support Serv - Pupil Accounting	1,770.00	0.00	1,770.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,314.00	0.00	5,314.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,219.00	10,219.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	88,264.00	86,014.00	2,250.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,564,368.00	**127,610.00**	**2,200,037.00**	**236,721.00**	**178,967.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,268,466.46	0.00	2,268,466.46	0.00	0.00
Support Serv - Pupil	1,758,910.32	0.00	1,758,910.32	0.00	0.00
Support Serv - Instructional	1,605,504.06	0.00	1,605,504.06	0.00	0.00
Support Serv - Board of Ed	12,012.89	0.00	12,012.89	0.00	0.00
Support Serv - Executive Adm	331,102.97	0.00	331,102.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	368,163.28	281.48	103,850.11	264,031.69	264,031.69
Operations and Maintenance	126,783.34	7,074.62	31,860.40	87,848.32	0.00
Pupil Transportation	208,043.00	0.00	208,043.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,570.88	0.00	1,570.88	0.00	0.00
Support Serv - Staff & Personnel	138,104.64	0.00	138,104.64	0.00	0.00
Support Serv - Technology	77,670.28	0.00	1,499.00	76,171.28	76,171.28
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	60,000.00	0.00	60,000.00	0.00	0.00
Community Services	263,623.69	0.00	263,623.69	0.00	0.00
Payments to Government Agencies	436,867.06	436,867.06	0.00	0.00	0.00
Facilities Acquisition	150,000.00	0.00	150,000.00	0.00	0.00
Special Revenue Funds					
Instructional	3,859,220.42	0.00	3,859,220.42	0.00	0.00
Support Serv - Pupil	4,698,684.31	0.00	4,698,684.31	0.00	0.00
Support Serv - Instructional	949,283.10	0.00	949,283.10	0.00	0.00
Support Serv - Board of Ed	62,813.50	0.00	62,813.50	0.00	0.00
Support Serv - Executive Adm	119,727.52	0.00	119,727.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	163,641.97	0.00	163,641.97	0.00	0.00
Support Serv - Business	830,047.67	2,821.30	229,934.35	597,292.02	597,292.02
Operations and Maintenance	948,807.95	154,930.58	0.00	793,877.37	0.00
Pupil Transportation	1,935,960.75	263,535.00	1,672,425.75	0.00	0.00
Support Serv - Planning & Research	150,478.64	0.00	150,478.64	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	345,629.12	0.00	0.00	345,629.12	345,629.12
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	3,085.55	0.00	3,085.55	0.00	0.00
Community Services	4,907.00	0.00	4,907.00	0.00	0.00
Payments to Government Agencies	309,008.94	309,008.94	0.00	0.00	0.00
Facilities Acquisition	2,845,672.67	2,845,672.67	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,808.00	0.00	1,808.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,035,599.98	**4,020,191.65**	**18,850,558.53**	**2,164,849.80**	**1,283,124.11**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
14010 Cassopolis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,047,472.26	0.00	6,047,472.26	0.00	0.00
Support Serv - Pupil	423,187.46	0.00	423,187.46	0.00	0.00
Support Serv - Instructional	629,195.78	0.00	629,195.78	0.00	0.00
Support Serv - Board of Ed	62,458.75	0.00	62,458.75	0.00	0.00
Support Serv - Executive Adm	314,175.02	0.00	314,175.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	787,100.54	0.00	787,100.54	0.00	0.00
Support Serv - Business	398,392.26	87,057.13	0.00	311,335.13	311,335.13
Operations and Maintenance	1,654,938.49	17,521.79	63,725.54	1,573,691.16	0.00
Pupil Transportation	988,174.31	211,300.00	776,874.31	0.00	0.00
Support Serv - Planning & Research	15,618.19	0.00	15,618.19	0.00	0.00
Support Serv - Communication	73,805.63	0.00	73,805.63	0.00	0.00
Support Serv - Staff & Personnel	42,876.86	0.00	14,619.04	28,257.82	28,257.82
Support Serv - Technology	346,380.60	0.00	24,655.17	321,725.43	321,725.43
Support Serv - Pupil Accounting	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	356,905.04	10,480.24	346,424.80	0.00	0.00
Community Services	1,591.90	0.00	1,591.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	382,652.50	179,915.00	202,737.50	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	1,252,368.38	501,287.98	751,080.40	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 **	3,473,312.50	3,473,312.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,270,606.47	**4,480,874.64**	**10,554,722.29**	**2,235,009.54**	**661,318.38**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
14020 Dowagiac Union School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,371,807.32	14,655.96	15,357,151.36	0.00	0.00
Support Serv - Pupil	1,177,441.63	0.00	1,177,441.63	0.00	0.00
Support Serv - Instructional	1,288,106.66	0.00	1,288,106.66	0.00	0.00
Support Serv - Board of Ed	88,082.86	0.00	88,082.86	0.00	0.00
Support Serv - Executive Adm	343,347.69	0.00	343,347.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,563,533.87	1,526.44	1,562,007.43	0.00	0.00
Support Serv - Business	719,148.65	16,042.81	0.00	703,105.84	703,105.84
Operations and Maintenance	2,688,207.33	28,334.00	143,306.97	2,516,566.36	0.00
Pupil Transportation	1,108,722.50	21,762.94	1,086,959.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,631.73	0.00	42,631.73	0.00	0.00
Support Serv - Staff & Personnel	92,275.18	0.00	83,664.24	8,610.94	8,610.94
Support Serv - Technology	474,896.68	0.00	48,547.33	426,349.35	426,349.35
Support Serv - Pupil Accounting	9,106.38	0.00	9,106.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	703,554.93	0.00	703,554.93	0.00	0.00
Community Services	134,306.59	0.00	134,306.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,915,171.10	821,203.05	1,093,968.05	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 **	3,632,392.00	3,632,392.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	101,128.03	101,128.03	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
	31,453,861.13	**4,637,045.23**	**23,162,183.41**	**3,654,632.49**	**1,138,066.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
14030 Edwardsburg Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,742,680.94	393,156.27	18,349,524.67	0.00	0.00
Support Serv - Pupil	1,510,617.93	0.00	1,510,617.93	0.00	0.00
Support Serv - Instructional	776,564.31	0.00	776,564.31	0.00	0.00
Support Serv - Board of Ed	54,889.36	0.00	54,889.36	0.00	0.00
Support Serv - Executive Adm	857,015.31	0.00	857,015.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,887,967.90	0.00	1,887,967.90	0.00	0.00
Support Serv - Business	637,346.36	0.00	0.00	637,346.36	637,346.36
Operations and Maintenance	3,269,249.91	207,991.48	77,679.53	2,983,578.90	0.00
Pupil Transportation	1,829,027.15	171,878.00	1,657,149.15	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	7,425.67	0.00	0.00	7,425.67	7,425.67
Support Serv - Technology	590,086.20	75,185.80	1,415.80	513,484.60	513,484.60
Support Serv - Pupil Accounting	76,614.66	0.00	76,614.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	907,261.24	7,072.50	900,188.74	0.00	0.00
Community Services	28,605.64	0.00	28,605.64	0.00	0.00
Payments to Government Agencies	364,448.19	0.00	364,448.19	0.00	0.00
Facilities Acquisition	473,750.54	473,750.54	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	10.64	0.00	0.00	10.64	10.64
Operations and Maintenance	60,183.17	68.16	60,115.01	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,078,169.98	859,363.09	1,218,806.89	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 **	1,724,260.77	1,724,260.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,171,486.01	2,171,486.01	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
	38,047,661.88	**6,084,212.62**	**27,821,603.09**	**4,141,846.17**	**1,158,267.27**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
14050 Marcellus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,163,088.00	34,098.00	5,128,990.00	0.00	0.00
Support Serv - Pupil	454,467.53	0.00	454,467.53	0.00	0.00
Support Serv - Instructional	211,067.64	0.00	211,067.64	0.00	0.00
Support Serv - Board of Ed	43,093.71	0.00	43,093.71	0.00	0.00
Support Serv - Executive Adm	276,743.04	0.00	276,743.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	643,700.99	0.00	643,700.99	0.00	0.00
Support Serv - Business	254,154.37	12,562.55	14,617.30	226,974.52	226,974.52
Operations and Maintenance	1,080,417.82	0.00	108,348.17	972,069.65	0.00
Pupil Transportation	610,757.77	14,918.12	595,839.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	228,212.32	12,358.50	8,685.22	207,168.60	207,168.60
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	245,347.81	6,176.58	239,171.23	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	248,344.00	248,344.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	882,969.01	559,691.94	323,277.07	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 **	1,591,579.96	1,591,579.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,531.02	3,531.02	0.00	0.00	0.00
Trust Funds					
All Costs *	3,000.00	0.00	3,000.00	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
	11,940,474.99	**2,483,260.67**	**8,051,001.55**	**1,406,212.77**	**434,143.12**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
15000 Charlevoix-Emmet ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,357,514.66	175.69	1,357,338.97	0.00	0.00
Support Serv - Pupil	144,597.81	0.00	144,597.81	0.00	0.00
Support Serv - Instructional	1,521,652.40	46,058.93	1,475,593.47	0.00	0.00
Support Serv - Board of Ed	38,818.87	849.56	37,969.31	0.00	0.00
Support Serv - Executive Adm	323,112.07	907.09	322,204.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	48,804.84	148.50	48,656.34	0.00	0.00
Support Serv - Business	1,096,896.40	784.88	66,533.62	1,029,577.90	1,029,577.90
Operations and Maintenance	243,670.77	3,467.05	6,806.38	233,397.34	0.00
Pupil Transportation	15,117.29	0.00	15,117.29	0.00	0.00
Support Serv - Planning & Research	59,298.07	0.00	59,298.07	0.00	0.00
Support Serv - Communication	73,900.90	76.50	73,824.40	0.00	0.00
Support Serv - Staff & Personnel	430,756.12	0.00	44,016.97	386,739.15	386,739.15
Support Serv - Technology	14,461.27	0.00	14,461.27	0.00	0.00
Support Serv - Pupil Accounting	1,662.45	0.00	1,662.45	0.00	0.00
Support Serv - Central - Other	405,467.76	0.00	405,467.76	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	627,641.14	4,393.69	623,247.45	0.00	0.00
Payments to Government Agencies	4,854,726.04	4,854,726.04	0.00	0.00	0.00
Facilities Acquisition	6,245.00	6,245.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,782,290.75	32,239.01	5,750,051.74	0.00	0.00
Support Serv - Pupil	11,654,226.53	453.38	11,653,773.15	0.00	0.00
Support Serv - Instructional	2,523,459.68	17,852.36	2,505,607.32	0.00	0.00
Support Serv - Board of Ed	139,495.33	50,000.00	89,495.33	0.00	0.00
Support Serv - Executive Adm	109,422.28	285.51	109,136.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	982,622.58	346.50	982,276.08	0.00	0.00
Support Serv - Business	859,264.45	232,819.60	35,794.78	590,650.07	590,650.07
Operations and Maintenance	595,377.95	999.41	8,155.69	586,222.85	0.00
Pupil Transportation	1,927,967.18	427,568.13	1,500,399.05	0.00	0.00
Support Serv - Planning & Research	136,294.73	0.00	136,294.73	0.00	0.00
Support Serv - Communication	164,409.30	178.50	164,230.80	0.00	0.00
Support Serv - Staff & Personnel	648,544.06	0.00	29,370.05	619,174.01	619,174.01
Support Serv - Technology	1,987,763.24	25,014.50	125,135.52	1,837,613.22	1,837,613.22
Support Serv - Pupil Accounting	134,934.75	0.00	134,934.75	0.00	0.00
Support Serv - Central - Other	370,397.64	0.00	370,397.64	0.00	0.00
Support Serv - Other	40,793.94	0.00	40,793.94	0.00	0.00
Community Services	17,399.79	0.00	17,399.79	0.00	0.00
Payments to Government Agencies	18,881,414.91	18,881,414.91	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	491,599.78	491,599.78	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
	58,712,022.73	**25,078,604.52**	**28,350,043.67**	**5,283,374.54**	**4,463,754.35**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
15010 Beaver Island Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,423,523.90	19,203.44	1,404,320.46	0.00	0.00
Support Serv - Pupil	115,925.24	1,100.88	114,824.36	0.00	0.00
Support Serv - Instructional	16,211.67	408.31	15,803.36	0.00	0.00
Support Serv - Board of Ed	29,862.71	25.33	29,837.38	0.00	0.00
Support Serv - Executive Adm	228,874.71	955.66	227,919.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	184,477.09	49.29	184,427.80	0.00	0.00
Support Serv - Business	54,025.98	6,037.40	0.00	47,988.58	47,988.58
Operations and Maintenance	269,911.62	9,749.00	21,744.02	238,418.60	0.00
Pupil Transportation	78,662.01	0.00	78,662.01	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	5,576.91	0.00	0.00	5,576.91	5,576.91
Support Serv - Technology	60,419.78	6,961.07	53,458.71	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	61,356.09	12,091.02	49,265.07	0.00	0.00
Community Services	1,480.68	113.74	1,366.94	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	70.00	0.00	70.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,605.97	25,356.22	90,249.75	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 **	244,800.00	244,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,890,784.36	**326,851.36**	**2,271,948.91**	**291,984.09**	**53,565.49**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
15020 Boyne City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,522,051.69	35,712.01	12,486,339.68	0.00	0.00
Support Serv - Pupil	727,295.85	0.00	727,295.85	0.00	0.00
Support Serv - Instructional	474,422.87	0.00	474,422.87	0.00	0.00
Support Serv - Board of Ed	109,929.23	0.00	109,929.23	0.00	0.00
Support Serv - Executive Adm	453,131.52	0.00	453,131.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	957,145.12	0.00	957,145.12	0.00	0.00
Support Serv - Business	440,931.95	0.00	0.00	440,931.95	440,931.95
Operations and Maintenance	2,320,885.30	177,255.30	125,536.32	2,018,093.68	0.00
Pupil Transportation	761,662.52	0.00	761,662.52	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	1,267.25	0.00	0.00	1,267.25	1,267.25
Support Serv - Technology	225,365.09	0.00	179,168.31	46,196.78	46,196.78
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	569,342.86	0.00	569,342.86	0.00	0.00
Community Services	23,133.30	0.00	23,133.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	999,993.19	503,282.43	496,710.76	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,369,277.27	453,731.49	915,545.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,606,700.00	2,606,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	621,953.07	621,953.07	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
	25,184,488.08	**4,398,634.30**	**18,279,364.12**	**2,506,489.66**	**488,395.98**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,494,174.66	7,067.62	2,487,107.04	0.00	0.00
Support Serv - Pupil	207,884.33	0.00	207,884.33	0.00	0.00
Support Serv - Instructional	52,304.09	882.16	51,421.93	0.00	0.00
Support Serv - Board of Ed	29,666.48	0.00	29,666.48	0.00	0.00
Support Serv - Executive Adm	304,460.37	0.00	304,460.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	334,823.77	1,138.72	333,685.05	0.00	0.00
Support Serv - Business	248,616.73	12,519.45	0.00	236,097.28	236,097.28
Operations and Maintenance	440,954.88	60,658.00	1,050.11	379,246.77	0.00
Pupil Transportation	111,919.83	0.00	111,919.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,761.20	0.00	2,761.20	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,302.66	7,222.66	36,080.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	72,044.60	0.00	72,044.60	0.00	0.00
Community Services	483.40	379.13	104.27	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	489,537.28	169,537.86	319,999.42	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 **	0.02	0.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	137,859.47	137,859.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,970,793.77	**397,265.09**	**3,958,184.63**	**615,344.05**	**236,097.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
15050 Charlevoix Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,256,401.04	105,795.83	10,150,605.21	0.00	0.00
Support Serv - Pupil	638,576.26	5,492.05	633,084.21	0.00	0.00
Support Serv - Instructional	383,628.56	3,714.03	379,914.53	0.00	0.00
Support Serv - Board of Ed	72,832.29	0.00	72,832.29	0.00	0.00
Support Serv - Executive Adm	363,685.34	6,666.76	357,018.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	860,558.36	0.00	860,558.36	0.00	0.00
Support Serv - Business	248,542.28	38,134.75	0.00	210,407.53	210,407.53
Operations and Maintenance	1,622,462.47	250,951.44	59,037.90	1,312,473.13	0.00
Pupil Transportation	645,073.66	13,689.56	631,384.10	0.00	0.00
Support Serv - Planning & Research	400.00	0.00	400.00	0.00	0.00
Support Serv - Communication	3,574.04	0.00	3,574.04	0.00	0.00
Support Serv - Staff & Personnel	5,645.70	220.64	0.00	5,425.06	5,425.06
Support Serv - Technology	510,482.86	44,950.00	464,010.78	1,522.08	1,522.08
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	598,478.79	4,314.80	594,163.99	0.00	0.00
Community Services	75,112.61	936.73	74,175.88	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	1,550.00	0.00	1,550.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,125.00	0.00	3,814.39	310.61	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	774,987.55	348,991.81	425,995.74	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	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,411,712.56	2,411,712.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,122,365.70	1,122,365.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,600,195.07	**4,357,936.66**	**14,712,120.00**	**1,530,138.41**	**217,354.67**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
15060 East Jordan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,509,577.26	1,397.89	8,508,179.37	0.00	0.00
Support Serv - Pupil	509,822.31	0.00	509,822.31	0.00	0.00
Support Serv - Instructional	411,180.02	25,861.20	385,318.82	0.00	0.00
Support Serv - Board of Ed	52,621.10	0.00	52,621.10	0.00	0.00
Support Serv - Executive Adm	640,782.04	0.00	640,782.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	911,655.69	0.00	911,655.69	0.00	0.00
Support Serv - Business	137,005.04	52,368.89	0.00	84,636.15	84,636.15
Operations and Maintenance	1,223,155.95	37,410.00	84,041.21	1,101,704.74	0.00
Pupil Transportation	491,456.26	0.00	491,456.26	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	7,738.05	0.00	7,738.05	0.00	0.00
Support Serv - Technology	125,956.67	0.00	0.00	125,956.67	125,956.67
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	428,984.97	0.00	428,984.97	0.00	0.00
Community Services	79,430.83	24,200.00	55,230.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,292,075.56	413,341.88	878,733.68	0.00	0.00
Community Services	193,773.39	0.00	193,773.39	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
Debt Service Funds					
All Costs **	881,772.34	881,772.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	806,892.48	806,892.48	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
	16,703,879.96	**2,243,244.68**	**13,148,337.72**	**1,312,297.56**	**210,592.82**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
15901 Concord Academy - Boyne
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	740,566.30	0.00	740,566.30	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	14,300.29	0.00	14,300.29	0.00	0.00
Support Serv - Board of Ed	61,968.46	0.00	61,968.46	0.00	0.00
Support Serv - Executive Adm	302,066.04	0.00	302,066.04	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	13,712.96	0.00	0.00	13,712.96	13,712.96
Operations and Maintenance	166,599.57	11,422.00	5,516.33	149,661.24	0.00
Pupil Transportation	285,894.07	51,939.72	233,954.35	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	31,622.14	0.00	0.00	31,622.14	31,622.14
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	700.00	0.00	700.00	0.00	0.00
Community Services	154.91	0.00	154.91	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	100,969.24	59,685.30	41,283.94	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,718,553.98	**123,047.02**	**1,400,510.62**	**194,996.34**	**45,335.10**

Michigan Department of Education
Costs for the Development of 2026-2027 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	706,198.16	0.00	706,198.16	0.00	0.00
Support Serv - Pupil	1,064,848.47	0.00	1,064,848.47	0.00	0.00
Support Serv - Instructional	1,560,395.52	0.00	1,560,395.52	0.00	0.00
Support Serv - Board of Ed	72,519.60	0.00	72,519.60	0.00	0.00
Support Serv - Executive Adm	347,197.72	0.00	347,197.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	450.00	0.00	450.00	0.00	0.00
Support Serv - Business	551,935.48	172.23	21,216.94	530,546.31	530,546.31
Operations and Maintenance	309,395.24	72,219.70	4,826.60	232,348.94	0.00
Pupil Transportation	25,453.72	0.00	25,453.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,362.85	0.00	55,362.85	0.00	0.00
Support Serv - Staff & Personnel	39,604.00	0.00	38,621.55	982.45	982.45
Support Serv - Technology	659,668.39	43,861.20	20,601.48	595,205.71	595,205.71
Support Serv - Pupil Accounting	55,623.89	0.00	55,623.89	0.00	0.00
Support Serv - Central - Other	84,824.54	0.00	84,824.54	0.00	0.00
Support Serv - Other	19,573.00	0.00	19,573.00	0.00	0.00
Community Services	278,692.97	0.00	278,692.97	0.00	0.00
Payments to Government Agencies	3,267,385.19	3,267,385.19	0.00	0.00	0.00
Facilities Acquisition	6,278.59	6,278.59	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,873,037.98	3,125.00	2,869,912.98	0.00	0.00
Support Serv - Pupil	6,070,138.36	0.00	6,070,138.36	0.00	0.00
Support Serv - Instructional	1,084,730.64	0.00	1,084,730.64	0.00	0.00
Support Serv - Board of Ed	2,521.50	0.00	2,521.50	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	5,036.00	0.00	5,036.00	0.00	0.00
Support Serv - Business	162,810.40	985.81	1,485.39	160,339.20	160,339.20
Operations and Maintenance	76,905.65	493.94	0.00	76,411.71	0.00
Pupil Transportation	368,930.25	0.00	368,930.25	0.00	0.00
Support Serv - Planning & Research	68,085.00	0.00	68,085.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	50,960.39	0.00	12,664.83	38,295.56	38,295.56
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	297.86	0.00	297.86	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	97,227.97	0.00	97,227.97	0.00	0.00
Payments to Government Agencies	2,992,410.92	2,992,410.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	80,891.03	80,891.03	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,061,239.60	**6,467,823.61**	**14,937,437.79**	**1,655,978.20**	**1,347,217.55**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
16015 Cheboygan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,028,780.98	60,733.28	13,968,047.70	0.00	0.00
Support Serv - Pupil	685,579.58	0.00	685,579.58	0.00	0.00
Support Serv - Instructional	879,889.77	0.00	879,889.77	0.00	0.00
Support Serv - Board of Ed	86,433.07	0.00	86,433.07	0.00	0.00
Support Serv - Executive Adm	302,024.17	0.00	302,024.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,507,761.84	0.00	1,507,761.84	0.00	0.00
Support Serv - Business	489,628.13	1,868.30	0.00	487,759.83	487,759.83
Operations and Maintenance	1,979,622.01	38,128.98	15,338.02	1,926,155.01	0.00
Pupil Transportation	1,265,233.79	0.00	1,265,233.79	0.00	0.00
Support Serv - Planning & Research	2,233.44	0.00	2,233.44	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,736.69	0.00	11,569.05	4,167.64	4,167.64
Support Serv - Technology	231,469.87	5,964.00	0.00	225,505.87	225,505.87
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	437,290.77	0.00	437,290.77	0.00	0.00
Community Services	128,517.08	0.00	128,517.08	0.00	0.00
Payments to Government Agencies	83,183.00	83,183.00	0.00	0.00	0.00
Facilities Acquisition	461,999.62	461,999.62	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	960,098.49	418,535.34	541,563.15	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 **	1,728,416.68	1,728,416.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,804,658.40	3,804,658.40	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
	29,078,557.38	**6,603,487.60**	**19,831,481.43**	**2,643,588.35**	**717,433.34**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
16050 Inland Lakes Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,726,706.00	1,145.60	5,725,560.40	0.00	0.00
Support Serv - Pupil	153,686.71	0.00	153,686.71	0.00	0.00
Support Serv - Instructional	84,472.53	0.00	84,472.53	0.00	0.00
Support Serv - Board of Ed	46,964.62	0.00	46,964.62	0.00	0.00
Support Serv - Executive Adm	336,467.68	0.00	336,467.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	660,276.98	0.00	660,276.98	0.00	0.00
Support Serv - Business	259,807.19	51,112.11	0.00	208,695.08	208,695.08
Operations and Maintenance	1,035,578.67	46,767.56	0.00	988,811.11	0.00
Pupil Transportation	345,603.87	0.00	345,603.87	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	5,869.63	0.00	0.00	5,869.63	5,869.63
Support Serv - Technology	81,535.96	0.00	0.00	81,535.96	81,535.96
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	415,531.73	471.50	415,060.23	0.00	0.00
Community Services	17,400.00	0.00	17,400.00	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	75,913.21	0.00	75,913.21	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	375.00	0.00	375.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	808,672.48	56,311.50	752,360.98	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 **	659,533.34	659,533.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,370,162.61	4,370,162.61	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
	15,084,558.21	**5,185,504.22**	**8,614,142.21**	**1,284,911.78**	**296,100.67**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
16070 Mackinaw City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,251,585.37	0.00	2,251,585.37	0.00	0.00
Support Serv - Pupil	102,224.48	0.00	102,224.48	0.00	0.00
Support Serv - Instructional	25,756.45	0.00	25,756.45	0.00	0.00
Support Serv - Board of Ed	37,146.95	0.00	37,146.95	0.00	0.00
Support Serv - Executive Adm	313,568.07	0.00	313,568.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	55,676.18	0.00	55,676.18	0.00	0.00
Support Serv - Business	70,677.35	0.00	0.00	70,677.35	70,677.35
Operations and Maintenance	282,285.41	0.00	5,500.00	276,785.41	0.00
Pupil Transportation	57,973.55	0.00	57,973.55	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	21,600.39	0.00	0.00	21,600.39	21,600.39
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	146,795.31	0.00	146,795.31	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	215,054.09	0.00	215,054.09	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	103,280.91	51,582.56	51,698.35	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 **	151,065.01	151,065.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	915,491.50	915,491.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,750,181.02	**1,118,139.07**	**3,262,978.80**	**369,063.15**	**92,277.74**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
16100 Wolverine Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,289,804.51	2,391.88	2,287,412.63	0.00	0.00
Support Serv - Pupil	131,818.11	1,772.91	130,045.20	0.00	0.00
Support Serv - Instructional	36,253.83	0.00	36,253.83	0.00	0.00
Support Serv - Board of Ed	36,103.73	0.00	36,103.73	0.00	0.00
Support Serv - Executive Adm	140,988.02	0.00	140,988.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	372,711.64	0.00	372,711.64	0.00	0.00
Support Serv - Business	89,601.74	0.00	0.00	89,601.74	89,601.74
Operations and Maintenance	367,269.38	7,562.61	3,529.81	356,176.96	0.00
Pupil Transportation	201,192.80	53,500.00	147,692.80	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	3,250.00	0.00	2,627.00	623.00	623.00
Support Serv - Technology	55,298.99	0.00	3,786.32	51,512.67	51,512.67
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	75,763.74	0.00	75,763.74	0.00	0.00
Community Services	274.56	0.00	274.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,522.75	121,523.45	170,999.30	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 **	376,537.50	376,537.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	501,770.73	501,770.73	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
	4,971,162.03	**1,065,059.08**	**3,408,188.58**	**497,914.37**	**141,737.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
17000 Eastern Upper Peninsula ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	75,431.39	0.00	75,431.39	0.00	0.00
Support Serv - Pupil	813,205.82	2,771.10	810,434.72	0.00	0.00
Support Serv - Instructional	2,077,473.41	1,151.13	2,076,322.28	0.00	0.00
Support Serv - Board of Ed	36,527.01	0.00	36,527.01	0.00	0.00
Support Serv - Executive Adm	402,543.40	1,562.06	400,981.34	0.00	0.00
Support Serv - Grant Writer	23,249.24	0.00	23,249.24	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	526,278.26	3,913.50	57,514.84	464,849.92	464,849.92
Operations and Maintenance	240,067.82	10,168.81	0.00	229,899.01	0.00
Pupil Transportation	17,820.13	0.00	17,820.13	0.00	0.00
Support Serv - Planning & Research	449,713.65	0.00	449,713.65	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	711,163.63	3,782.33	459,252.20	248,129.10	248,129.10
Support Serv - Technology	65,287.52	0.00	17,914.61	47,372.91	47,372.91
Support Serv - Pupil Accounting	99,752.01	0.00	99,752.01	0.00	0.00
Support Serv - Central - Other	148,906.70	0.00	148,906.70	0.00	0.00
Support Serv - Other	132,689.36	0.00	132,689.36	0.00	0.00
Community Services	13,683.37	0.00	13,683.37	0.00	0.00
Payments to Government Agencies	345,882.53	345,882.53	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,057,288.87	0.00	4,057,288.87	0.00	0.00
Support Serv - Pupil	8,479,914.96	12,602.40	8,467,312.56	0.00	0.00
Support Serv - Instructional	2,501,697.52	2,545.20	2,499,152.32	0.00	0.00
Support Serv - Board of Ed	78,107.01	0.00	78,107.01	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	267,227.70	3,486.59	263,741.11	0.00	0.00
Support Serv - Business	1,084,197.99	4,792.47	15,374.00	1,064,031.52	1,064,031.52
Operations and Maintenance	247,642.29	2,159.39	15,601.52	229,881.38	0.00
Pupil Transportation	1,127,962.26	0.00	1,127,962.26	0.00	0.00
Support Serv - Planning & Research	91,992.56	0.00	91,992.56	0.00	0.00
Support Serv - Communication	19,669.05	0.00	19,669.05	0.00	0.00
Support Serv - Staff & Personnel	103,560.61	0.00	40,690.84	62,869.77	62,869.77
Support Serv - Technology	1,515,720.30	134,701.06	5,000.00	1,376,019.24	1,376,019.24
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	71,324.26	0.00	71,324.26	0.00	0.00
Community Services	1,179,363.82	0.00	1,179,363.82	0.00	0.00
Payments to Government Agencies	8,375,312.99	8,375,312.99	0.00	0.00	0.00
Facilities Acquisition	30,000.00	30,000.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	458,576.12	458,576.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,304,727.73	0.00	1,304,727.73	0.00	0.00
Internal Service Funds					
All Costs	88,677.25	88,677.25	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,262,638.54	**9,482,084.93**	**24,057,500.76**	**3,723,052.85**	**3,263,272.46**

Michigan Department of Education
Costs for the Development of 2026-2027 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	15,170,799.30	227,854.44	14,942,944.86	0.00	0.00
Support Serv - Pupil	1,915,280.71	0.00	1,915,280.71	0.00	0.00
Support Serv - Instructional	1,242,473.97	1,050.46	1,241,423.51	0.00	0.00
Support Serv - Board of Ed	61,880.32	0.00	61,880.32	0.00	0.00
Support Serv - Executive Adm	418,319.18	0.00	418,319.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,728,073.57	185.88	1,727,887.69	0.00	0.00
Support Serv - Business	364,161.72	33,143.66	0.00	331,018.06	331,018.06
Operations and Maintenance	2,894,556.23	33,625.00	128,210.63	2,732,720.60	0.00
Pupil Transportation	1,664,089.65	357,635.55	1,306,454.10	0.00	0.00
Support Serv - Planning & Research	72,438.00	0.00	72,438.00	0.00	0.00
Support Serv - Communication	56,491.00	0.00	56,491.00	0.00	0.00
Support Serv - Staff & Personnel	167,117.07	695.00	9,731.84	156,690.23	156,690.23
Support Serv - Technology	714,267.54	42,784.09	0.00	671,483.45	671,483.45
Support Serv - Pupil Accounting	102,980.58	0.00	102,980.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	363,946.79	2,299.98	361,646.81	0.00	0.00
Community Services	156,816.78	0.00	156,816.78	0.00	0.00
Payments to Government Agencies	500,010.00	500,010.00	0.00	0.00	0.00
Facilities Acquisition	874,971.60	839,245.00	35,726.60	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,834.47	0.00	1,834.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,629,523.74	629,888.93	999,634.81	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 **	1,234,985.78	1,234,985.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	497,603.48	497,603.48	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
	31,832,621.48	**4,401,007.25**	**23,539,701.89**	**3,891,912.34**	**1,159,191.74**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
17050 DeTour Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,905,170.57	0.00	2,905,170.57	0.00	0.00
Support Serv - Pupil	95,075.50	0.00	95,075.50	0.00	0.00
Support Serv - Instructional	14,054.48	0.00	14,054.48	0.00	0.00
Support Serv - Board of Ed	26,368.83	0.00	26,368.83	0.00	0.00
Support Serv - Executive Adm	327,803.50	0.00	327,803.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	305,524.24	0.00	305,524.24	0.00	0.00
Support Serv - Business	92,386.31	16,048.06	0.00	76,338.25	76,338.25
Operations and Maintenance	465,287.09	74,717.38	0.00	390,569.71	0.00
Pupil Transportation	468,187.11	42,855.69	425,331.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	120,408.59	0.00	0.00	120,408.59	120,408.59
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	126,846.76	0.00	126,846.76	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	97,887.00	97,887.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	197,389.27	85,188.20	112,201.07	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 **	928,704.55	928,704.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,444,241.26	4,444,241.26	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
	10,615,335.06	**5,689,642.14**	**4,338,376.37**	**587,316.55**	**196,746.84**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
17090 Pickford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,410,108.19	92,539.51	4,317,568.68	0.00	0.00
Support Serv - Pupil	271,753.04	0.00	271,753.04	0.00	0.00
Support Serv - Instructional	91,316.02	0.00	91,316.02	0.00	0.00
Support Serv - Board of Ed	42,709.39	0.00	42,709.39	0.00	0.00
Support Serv - Executive Adm	184,414.55	517.20	183,897.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	390,778.97	97.50	390,681.47	0.00	0.00
Support Serv - Business	144,439.69	1,386.39	0.00	143,053.30	143,053.30
Operations and Maintenance	511,513.12	30,041.72	879.32	480,592.08	0.00
Pupil Transportation	390,574.34	0.00	390,574.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,939.37	0.00	12,939.37	0.00	0.00
Support Serv - Technology	220,240.62	1,170.00	0.00	219,070.62	219,070.62
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	172,577.14	6,520.47	166,056.67	0.00	0.00
Community Services	58,025.05	2,691.01	55,334.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	110,915.23	110,593.70	321.53	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	542,887.97	202,139.24	340,748.73	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 **	605,732.56	605,732.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	764,871.18	764,871.18	0.00	0.00	0.00
Trust Funds					
All Costs *	20,527.74	0.00	20,527.74	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,946,324.17	**1,818,300.48**	**6,285,307.69**	**842,716.00**	**362,123.92**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
17110 Rudyard Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,248,632.25	32,135.11	7,216,497.14	0.00	0.00
Support Serv - Pupil	890,584.90	14,643.43	875,941.47	0.00	0.00
Support Serv - Instructional	110,441.28	0.00	110,441.28	0.00	0.00
Support Serv - Board of Ed	44,687.20	0.00	44,687.20	0.00	0.00
Support Serv - Executive Adm	331,130.61	0.00	331,130.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	483,881.21	2,973.03	480,908.18	0.00	0.00
Support Serv - Business	218,980.13	5,077.95	27,000.00	186,902.18	186,902.18
Operations and Maintenance	1,655,705.11	625,237.16	63,089.41	967,378.54	0.00
Pupil Transportation	1,328,282.35	203,947.80	1,124,334.55	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	262,518.15	28,693.28	0.00	233,824.87	233,824.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	136,510.79	0.00	136,510.79	0.00	0.00
Support Serv - Other	314,818.99	19,360.04	295,458.95	0.00	0.00
Community Services	14,867.83	0.00	14,867.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,195,133.21	1,195,133.21	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	7,919.17	0.00	7,919.17	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,108.98	0.00	0.00	7,108.98	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	846,749.23	340,701.91	506,047.32	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 **	672,023.81	672,023.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,680,410.50	2,680,410.50	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
	18,450,385.70	**5,820,337.23**	**11,234,833.90**	**1,395,214.57**	**420,727.05**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
17140 Brimley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,298,566.36	4,413.61	5,294,152.75	0.00	0.00
Support Serv - Pupil	287,202.27	0.00	287,202.27	0.00	0.00
Support Serv - Instructional	68,746.91	0.00	68,746.91	0.00	0.00
Support Serv - Board of Ed	57,406.10	0.00	57,406.10	0.00	0.00
Support Serv - Executive Adm	266,895.11	0.00	266,895.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	470,781.44	0.00	470,781.44	0.00	0.00
Support Serv - Business	301,564.40	0.00	0.00	301,564.40	301,564.40
Operations and Maintenance	866,119.39	51,774.93	0.00	814,344.46	0.00
Pupil Transportation	605,640.92	0.00	605,640.92	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	297,443.08	6,329.57	0.00	291,113.51	291,113.51
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	198,659.77	15,054.94	183,604.83	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	573,705.24	209,601.23	364,104.01	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 **	392,467.23	392,467.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,500.00	0.00	2,500.00	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
	9,687,698.22	**679,641.51**	**7,601,034.34**	**1,407,022.37**	**592,677.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
17160 Whitefish Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	986,069.67	0.00	986,069.67	0.00	0.00
Support Serv - Pupil	18,445.45	0.00	18,445.45	0.00	0.00
Support Serv - Instructional	8,410.75	0.00	8,410.75	0.00	0.00
Support Serv - Board of Ed	27,970.01	0.00	27,970.01	0.00	0.00
Support Serv - Executive Adm	202,732.77	0.00	202,732.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	134,349.61	0.00	134,349.61	0.00	0.00
Support Serv - Business	68,050.05	3,524.05	0.00	64,526.00	64,526.00
Operations and Maintenance	365,531.93	11,809.03	170.36	353,552.54	0.00
Pupil Transportation	99,299.68	0.00	99,299.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	100,548.58	13,620.62	10,509.00	76,418.96	76,418.96
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	60,666.17	0.00	60,666.17	0.00	0.00
Community Services	718.40	0.00	718.40	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	138,425.45	32,293.95	106,131.50	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 **	95,848.99	95,848.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	604,893.00	604,893.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,911,960.51	**761,989.64**	**1,655,473.37**	**494,497.50**	**140,944.96**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
17900 Lake Superior Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	540,571.00	125.00	540,446.00	0.00	0.00
Support Serv - Pupil	28,476.00	0.00	28,476.00	0.00	0.00
Support Serv - Instructional	33,954.00	0.00	33,954.00	0.00	0.00
Support Serv - Board of Ed	32,277.00	0.00	32,277.00	0.00	0.00
Support Serv - Executive Adm	161,388.00	0.00	161,388.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	162,201.00	0.00	162,201.00	0.00	0.00
Support Serv - Business	15,586.00	3,833.00	7,424.00	4,329.00	4,329.00
Operations and Maintenance	125,162.00	16,059.00	10,348.00	98,755.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,176.00	0.00	10,176.00	0.00	0.00
Support Serv - Staff & Personnel	3,858.00	0.00	0.00	3,858.00	3,858.00
Support Serv - Technology	2,253.00	0.00	0.00	2,253.00	2,253.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	141,645.00	0.00	141,645.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,950.00	21,950.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	56,206.00	56,206.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,057.00	36,057.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,371,760.00	**134,230.00**	**1,128,335.00**	**109,195.00**	**10,440.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	8,180,298.57	0.00	8,180,298.57	0.00	0.00
Support Serv - Pupil	804,262.06	0.00	804,262.06	0.00	0.00
Support Serv - Instructional	1,000,015.40	0.00	1,000,015.40	0.00	0.00
Support Serv - Board of Ed	305,715.26	0.00	305,715.26	0.00	0.00
Support Serv - Executive Adm	302,218.49	0.00	302,218.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	315,299.73	0.00	315,299.73	0.00	0.00
Support Serv - Business	581,308.58	0.00	0.00	581,308.58	581,308.58
Operations and Maintenance	1,515,111.02	0.00	55,742.04	1,459,368.98	0.00
Pupil Transportation	584,200.36	0.00	584,200.36	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	66,844.95	0.00	0.00	66,844.95	66,844.95
Support Serv - Technology	326,770.32	0.00	0.00	326,770.32	326,770.32
Support Serv - Pupil Accounting	17,603.00	0.00	17,603.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	136,199.32	0.00	136,199.32	0.00	0.00
Community Services	7,121.93	0.00	7,121.93	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	553,312.35	336,267.34	217,045.01	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,696,281.34	**336,267.34**	**11,925,721.17**	**2,434,292.83**	**974,923.85**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
17902 Ojibwe Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,228,134.50	99.99	1,228,034.51	0.00	0.00
Support Serv - Pupil	147,451.68	0.00	147,451.68	0.00	0.00
Support Serv - Instructional	121,835.16	19,688.00	102,147.16	0.00	0.00
Support Serv - Board of Ed	37,148.46	0.00	37,148.46	0.00	0.00
Support Serv - Executive Adm	45,979.16	0.00	45,979.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	246,013.98	999.83	245,014.15	0.00	0.00
Support Serv - Business	61,258.88	0.00	0.00	61,258.88	61,258.88
Operations and Maintenance	283,589.30	20,392.37	10,852.92	252,344.01	0.00
Pupil Transportation	127,538.54	0.00	127,538.54	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	75,795.63	0.00	0.00	75,795.63	75,795.63
Support Serv - Technology	90,752.27	5,649.83	0.00	85,102.44	85,102.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,763.84	10,704.22	48,059.62	0.00	0.00
Community Services	12,303.12	0.00	12,303.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	79,653.00	79,653.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,148.69	67,348.31	107,800.38	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
	2,791,366.21	**204,535.55**	**2,112,329.70**	**474,500.96**	**222,156.95**

Michigan Department of Education
Costs for the Development of 2026-2027 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	911,672.27	0.00	911,672.27	0.00	0.00
Support Serv - Pupil	35,414.86	0.00	35,414.86	0.00	0.00
Support Serv - Instructional	5,100.00	0.00	5,100.00	0.00	0.00
Support Serv - Board of Ed	33,985.83	0.00	33,985.83	0.00	0.00
Support Serv - Executive Adm	21,000.00	0.00	21,000.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,394.06	0.00	11,394.06	0.00	0.00
Support Serv - Business	11,000.00	0.00	0.00	11,000.00	11,000.00
Operations and Maintenance	19,380.86	0.00	0.00	19,380.86	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	37,024.75	0.00	0.00	37,024.75	37,024.75
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
	1,085,972.63	**0.00**	**1,018,567.02**	**67,405.61**	**48,024.75**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,497,542.98	0.00	1,497,542.98	0.00	0.00
Support Serv - Pupil	694,381.88	513.99	693,867.89	0.00	0.00
Support Serv - Instructional	2,282,292.94	3,070.71	2,279,222.23	0.00	0.00
Support Serv - Board of Ed	56,609.71	0.00	56,609.71	0.00	0.00
Support Serv - Executive Adm	404,263.50	896.52	403,366.98	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	670,039.45	6,479.91	42,066.02	621,493.52	621,493.52
Operations and Maintenance	284,216.57	0.00	2,296.82	281,919.75	0.00
Pupil Transportation	324,768.49	0.00	324,768.49	0.00	0.00
Support Serv - Planning & Research	69,500.00	0.00	69,500.00	0.00	0.00
Support Serv - Communication	95,382.18	8,949.52	86,432.66	0.00	0.00
Support Serv - Staff & Personnel	87,901.44	0.00	65,634.40	22,267.04	22,267.04
Support Serv - Technology	2,402,235.45	444,016.42	26,487.11	1,931,731.92	1,931,731.92
Support Serv - Pupil Accounting	326,676.06	0.00	326,676.06	0.00	0.00
Support Serv - Central - Other	125,401.12	2,101.50	123,299.62	0.00	0.00
Support Serv - Other	137.00	0.00	137.00	0.00	0.00
Community Services	616,069.58	0.00	616,069.58	0.00	0.00
Payments to Government Agencies	3,872,228.45	3,872,228.45	0.00	0.00	0.00
Facilities Acquisition	18,035.00	18,035.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,838,852.86	88,238.17	3,750,614.69	0.00	0.00
Support Serv - Pupil	6,403,262.67	11,082.27	6,392,180.40	0.00	0.00
Support Serv - Instructional	894,641.23	751.30	893,889.93	0.00	0.00
Support Serv - Board of Ed	128,683.39	0.00	128,683.39	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	524,923.96	874.00	524,049.96	0.00	0.00
Support Serv - Business	103,475.50	301.24	0.00	103,174.26	103,174.26
Operations and Maintenance	606,443.58	55,810.14	6,901.52	543,731.92	0.00
Pupil Transportation	1,372,018.31	0.00	1,372,018.31	0.00	0.00
Support Serv - Planning & Research	98,167.87	0.00	98,167.87	0.00	0.00
Support Serv - Communication	91,930.85	0.00	91,930.85	0.00	0.00
Support Serv - Staff & Personnel	12,720.37	0.00	8,560.47	4,159.90	4,159.90
Support Serv - Technology	48,877.62	11,160.80	437.52	37,279.30	37,279.30
Support Serv - Pupil Accounting	8,320.79	0.00	8,320.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,570.35	7,647.67	75,922.68	0.00	0.00
Community Services	14,227.57	0.00	14,227.57	0.00	0.00
Payments to Government Agencies	2,507,161.57	2,507,161.57	0.00	0.00	0.00
Facilities Acquisition	52,440.86	51,930.86	510.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,489,210.98	10,489,210.98	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
	41,106,612.13	**17,580,461.02**	**19,980,393.50**	**3,545,757.61**	**2,720,105.94**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
18010 Clare Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,390,153.64	0.00	13,390,153.64	0.00	0.00
Support Serv - Pupil	957,479.00	0.00	957,479.00	0.00	0.00
Support Serv - Instructional	588,431.10	0.00	588,431.10	0.00	0.00
Support Serv - Board of Ed	79,646.97	0.00	79,646.97	0.00	0.00
Support Serv - Executive Adm	319,675.38	0.00	319,675.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,186,313.03	0.00	1,186,313.03	0.00	0.00
Support Serv - Business	473,892.29	22,830.54	5,529.94	445,531.81	445,531.81
Operations and Maintenance	1,906,239.99	0.00	31,097.28	1,875,142.71	0.00
Pupil Transportation	688,672.64	143,508.00	545,164.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,862.97	0.00	14,862.97	0.00	0.00
Support Serv - Staff & Personnel	5,554.62	0.00	3,990.62	1,564.00	1,564.00
Support Serv - Technology	754,664.75	0.00	27,564.43	727,100.32	727,100.32
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	450,806.16	0.00	450,806.16	0.00	0.00
Community Services	16,536.48	0.00	16,536.48	0.00	0.00
Payments to Government Agencies	24,664.08	24,664.08	0.00	0.00	0.00
Facilities Acquisition	215,205.00	148,205.00	67,000.00	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	1,636,199.64	590,348.65	1,045,850.99	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 **	1,021,596.26	1,021,596.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,428,841.74	1,428,841.74	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
	25,159,435.74	**3,379,994.27**	**18,730,102.63**	**3,049,338.84**	**1,174,196.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
18020 Farwell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,434,341.60	7,345.15	9,426,996.45	0.00	0.00
Support Serv - Pupil	474,188.57	0.00	474,188.57	0.00	0.00
Support Serv - Instructional	629,820.58	0.00	629,820.58	0.00	0.00
Support Serv - Board of Ed	41,635.41	0.00	41,635.41	0.00	0.00
Support Serv - Executive Adm	320,657.33	0.00	320,657.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	897,322.70	0.00	897,322.70	0.00	0.00
Support Serv - Business	402,554.51	37,228.65	0.00	365,325.86	365,325.86
Operations and Maintenance	1,815,868.43	34,753.40	77,026.89	1,704,088.14	0.00
Pupil Transportation	983,074.62	0.00	983,074.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	570.00	0.00	570.00	0.00	0.00
Support Serv - Staff & Personnel	9,882.61	0.00	4,796.98	5,085.63	5,085.63
Support Serv - Technology	437,099.86	47,807.13	0.00	389,292.73	389,292.73
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	325,629.19	0.00	325,629.19	0.00	0.00
Community Services	39,811.62	0.00	39,811.62	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	18,796.97	0.00	18,307.06	489.91	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,089,810.63	440,443.87	649,366.76	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 **	1,400,224.89	1,400,224.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	152,821.25	152,821.25	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
	18,474,110.77	**2,120,624.34**	**13,889,204.16**	**2,464,282.27**	**759,704.22**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
18060 Harrison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,935,386.04	6,693.00	10,928,693.04	0.00	0.00
Support Serv - Pupil	1,454,166.76	0.00	1,454,166.76	0.00	0.00
Support Serv - Instructional	1,107,119.91	0.00	1,107,119.91	0.00	0.00
Support Serv - Board of Ed	79,347.39	0.00	79,347.39	0.00	0.00
Support Serv - Executive Adm	350,911.58	0.00	350,911.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,218,638.99	0.00	1,218,638.99	0.00	0.00
Support Serv - Business	419,931.31	42,485.63	9,938.63	367,507.05	367,507.05
Operations and Maintenance	1,665,185.79	425.85	24,984.85	1,639,775.09	0.00
Pupil Transportation	1,045,116.70	0.00	1,045,116.70	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	18,670.62	0.00	18,670.62	0.00	0.00
Support Serv - Technology	453,577.13	46,723.99	0.00	406,853.14	406,853.14
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	347,714.13	1,839.88	345,874.25	0.00	0.00
Community Services	37,570.86	0.00	37,570.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,627,650.38	44,806.43	1,582,843.95	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	2,029,370.81	783,690.33	1,245,680.48	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 **	1,780,727.91	1,780,727.91	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
	24,571,086.31	**2,707,393.02**	**19,449,558.01**	**2,414,135.28**	**774,360.19**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
19000 Clinton County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	830,339.00	0.00	830,339.00	0.00	0.00
Support Serv - Pupil	1,073,503.94	0.00	1,073,503.94	0.00	0.00
Support Serv - Instructional	1,872,148.34	0.00	1,872,148.34	0.00	0.00
Support Serv - Board of Ed	16,346.66	0.00	16,346.66	0.00	0.00
Support Serv - Executive Adm	595,768.32	0.00	595,768.32	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	236,146.65	557.40	16,082.59	219,506.66	219,506.66
Operations and Maintenance	54,531.79	0.00	8,947.45	45,584.34	0.00
Pupil Transportation	10,250.00	0.00	10,250.00	0.00	0.00
Support Serv - Planning & Research	65,955.30	0.00	65,955.30	0.00	0.00
Support Serv - Communication	7,012.35	0.00	7,012.35	0.00	0.00
Support Serv - Staff & Personnel	53,579.13	0.00	4,936.44	48,642.69	48,642.69
Support Serv - Technology	500,726.03	6,812.97	33,279.04	460,634.02	460,634.02
Support Serv - Pupil Accounting	19,877.00	0.00	19,877.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,981.84	0.00	282,981.84	0.00	0.00
Community Services	348,761.91	0.00	348,761.91	0.00	0.00
Payments to Government Agencies	81,771,713.97	81,771,713.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,774,526.15	46,516.06	4,728,010.09	0.00	0.00
Support Serv - Pupil	6,664,544.06	0.00	6,664,544.06	0.00	0.00
Support Serv - Instructional	6,754,514.33	0.00	6,754,514.33	0.00	0.00
Support Serv - Board of Ed	44,197.72	0.00	44,197.72	0.00	0.00
Support Serv - Executive Adm	14,387.20	0.00	14,387.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	186,828.25	0.00	186,828.25	0.00	0.00
Support Serv - Business	592,250.08	10,945.30	48,650.99	532,653.79	532,653.79
Operations and Maintenance	747,537.98	0.00	92,043.63	655,494.35	0.00
Pupil Transportation	1,473,691.66	0.00	1,473,691.66	0.00	0.00
Support Serv - Planning & Research	1,526,101.73	0.00	1,526,101.73	0.00	0.00
Support Serv - Communication	60,736.06	0.00	60,736.06	0.00	0.00
Support Serv - Staff & Personnel	240,702.14	0.00	12,121.33	228,580.81	228,580.81
Support Serv - Technology	4,812,928.15	125,381.40	4,300,509.07	387,037.68	387,037.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	300,733.36	0.00	300,733.36	0.00	0.00
Support Serv - Other	494,968.59	12,509.92	482,458.67	0.00	0.00
Community Services	88,311.70	0.00	88,311.70	0.00	0.00
Payments to Government Agencies	9,917,643.15	9,835,658.22	81,984.93	0.00	0.00
Facilities Acquisition	2,926,502.08	2,926,502.08	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	212,852.00	212,852.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	129,573,598.62	**94,949,449.32**	**32,046,014.96**	**2,578,134.34**	**1,877,055.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
19010 DeWitt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,619,429.95	201,509.11	26,417,920.84	0.00	0.00
Support Serv - Pupil	1,548,266.88	0.00	1,548,266.88	0.00	0.00
Support Serv - Instructional	1,436,577.38	0.00	1,436,577.38	0.00	0.00
Support Serv - Board of Ed	109,253.28	0.00	109,253.28	0.00	0.00
Support Serv - Executive Adm	575,880.18	0.00	575,880.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,737,872.95	0.00	2,737,872.95	0.00	0.00
Support Serv - Business	770,987.44	16,083.48	0.00	754,903.96	754,903.96
Operations and Maintenance	3,483,405.17	238,516.92	21,638.33	3,223,249.92	0.00
Pupil Transportation	2,091,703.96	994,617.00	1,097,086.96	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	224,292.22	0.00	0.00	224,292.22	224,292.22
Support Serv - Technology	750,186.33	84,864.88	0.00	665,321.45	665,321.45
Support Serv - Pupil Accounting	4,960.00	0.00	4,960.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	935,395.11	0.00	935,395.11	0.00	0.00
Community Services	3,357.63	0.00	3,357.63	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	2,422,197.60	821,402.26	1,600,795.34	0.00	0.00
Community Services	906,133.45	9,233.96	896,899.49	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 **	13,988,273.67	13,988,273.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,672,768.42	17,672,768.42	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
	76,280,941.62	**34,027,269.70**	**37,385,904.37**	**4,867,767.55**	**1,644,517.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
19070 Fowler Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,859,480.97	43,384.41	3,816,096.56	0.00	0.00
Support Serv - Pupil	78,255.19	0.00	78,255.19	0.00	0.00
Support Serv - Instructional	32,354.77	307.58	32,047.19	0.00	0.00
Support Serv - Board of Ed	68,758.58	0.00	68,758.58	0.00	0.00
Support Serv - Executive Adm	356,145.65	599.00	355,546.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	423,816.17	0.00	423,816.17	0.00	0.00
Support Serv - Business	84,952.03	18,062.32	4,500.00	62,389.71	62,389.71
Operations and Maintenance	537,622.69	17,754.88	4,435.95	515,431.86	0.00
Pupil Transportation	188,854.01	0.00	188,854.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,750.00	0.00	1,750.00	0.00	0.00
Support Serv - Staff & Personnel	6,447.19	0.00	6,447.19	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	308,563.46	19,523.99	289,039.47	0.00	0.00
Community Services	33,389.02	0.00	33,389.02	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	523,827.86	197,328.09	326,499.77	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 **	934,232.97	934,232.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,040,873.84	1,040,873.84	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
	8,488,924.40	**2,272,067.08**	**5,629,435.75**	**587,421.57**	**71,989.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
19100 Bath Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,475,489.26	440.35	7,475,048.91	0.00	0.00
Support Serv - Pupil	382,542.42	0.00	382,542.42	0.00	0.00
Support Serv - Instructional	364,552.05	0.00	364,552.05	0.00	0.00
Support Serv - Board of Ed	76,394.50	0.00	76,394.50	0.00	0.00
Support Serv - Executive Adm	262,021.63	0.00	262,021.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,121,971.80	0.00	1,121,971.80	0.00	0.00
Support Serv - Business	155,693.33	58,749.60	0.00	96,943.73	96,943.73
Operations and Maintenance	1,644,466.67	142,893.63	20,115.68	1,481,457.36	0.00
Pupil Transportation	532,993.15	24,414.26	508,578.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	215.84	0.00	215.84	0.00	0.00
Support Serv - Staff & Personnel	123,636.99	0.00	0.00	123,636.99	123,636.99
Support Serv - Technology	337,238.49	0.00	0.00	337,238.49	337,238.49
Support Serv - Pupil Accounting	1,691.53	0.00	1,691.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	481,254.38	17,935.21	463,319.17	0.00	0.00
Community Services	61,924.83	1,777.21	60,147.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	940,865.34	406,869.84	533,995.50	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 **	2,251,662.19	2,251,662.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	488,236.78	488,236.78	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
	16,702,851.18	**3,392,979.07**	**11,270,595.54**	**2,039,276.57**	**557,819.21**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
19120 Ovid-Elsie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,282,413.48	0.00	10,282,413.48	0.00	0.00
Support Serv - Pupil	981,987.55	0.00	981,987.55	0.00	0.00
Support Serv - Instructional	1,427,640.06	120,020.90	1,307,619.16	0.00	0.00
Support Serv - Board of Ed	163,697.40	0.00	163,697.40	0.00	0.00
Support Serv - Executive Adm	274,349.09	0.00	274,349.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,208,357.73	0.00	1,208,357.73	0.00	0.00
Support Serv - Business	371,085.06	137,871.30	0.00	233,213.76	233,213.76
Operations and Maintenance	2,177,466.94	108,611.63	29,294.30	2,039,561.01	0.00
Pupil Transportation	1,146,353.50	48,431.75	1,097,921.75	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	25,835.93	0.00	0.00	25,835.93	25,835.93
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	2,026.00	0.00	2,026.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	601,620.04	0.00	601,620.04	0.00	0.00
Community Services	6,309.14	0.00	6,309.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	245,752.43	245,752.43	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	1,442,231.54	542,621.87	899,609.67	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 **	4,042,246.24	4,042,246.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	282,779.15	282,779.15	0.00	0.00	0.00
Trust Funds					
All Costs *	55,911.08	0.00	55,911.08	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,738,062.36	**5,528,335.27**	**16,911,116.39**	**2,298,610.70**	**259,049.69**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
19125 Pewamo-Westphalia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,049,678.55	36,845.71	6,012,832.84	0.00	0.00
Support Serv - Pupil	399,336.84	0.00	399,336.84	0.00	0.00
Support Serv - Instructional	261,952.64	0.00	261,952.64	0.00	0.00
Support Serv - Board of Ed	54,440.09	0.00	54,440.09	0.00	0.00
Support Serv - Executive Adm	345,263.62	0.00	345,263.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	525,407.77	0.00	525,407.77	0.00	0.00
Support Serv - Business	190,791.81	23,140.92	0.00	167,650.89	167,650.89
Operations and Maintenance	1,061,317.03	108,118.18	36,613.60	916,585.25	0.00
Pupil Transportation	481,507.24	0.00	481,507.24	0.00	0.00
Support Serv - Planning & Research	2,400.00	0.00	2,400.00	0.00	0.00
Support Serv - Communication	2,998.00	0.00	2,998.00	0.00	0.00
Support Serv - Staff & Personnel	13,431.22	0.00	0.00	13,431.22	13,431.22
Support Serv - Technology	166,408.50	0.00	1,180.00	165,228.50	165,228.50
Support Serv - Pupil Accounting	26,272.20	0.00	26,272.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	355,906.53	0.00	355,906.53	0.00	0.00
Community Services	11,187.91	0.00	11,187.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	256,110.00	256,110.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	46,108.25	0.00	46,108.25	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,109,712.81	213,511.78	896,201.03	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 **	1,916,796.42	1,916,796.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,225,474.01	9,225,474.01	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
	22,502,501.44	**11,779,997.02**	**9,459,608.56**	**1,262,895.86**	**346,310.61**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
19140 St. Johns Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,579,212.50	408,267.26	21,170,945.24	0.00	0.00
Support Serv - Pupil	1,706,570.09	0.00	1,706,570.09	0.00	0.00
Support Serv - Instructional	1,722,266.55	0.00	1,722,266.55	0.00	0.00
Support Serv - Board of Ed	79,612.85	0.00	79,612.85	0.00	0.00
Support Serv - Executive Adm	434,018.28	5,886.32	428,131.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,964,403.90	3,817.10	1,960,586.80	0.00	0.00
Support Serv - Business	778,095.30	90,852.50	42,645.67	644,597.13	644,597.13
Operations and Maintenance	3,905,334.85	117,136.46	134,866.64	3,653,331.75	0.00
Pupil Transportation	1,585,390.26	1,230.60	1,584,159.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	57,812.05	0.00	57,812.05	0.00	0.00
Support Serv - Staff & Personnel	102,605.44	0.00	3,706.70	98,898.74	98,898.74
Support Serv - Technology	861,667.74	258,941.01	34,538.85	568,187.88	568,187.88
Support Serv - Pupil Accounting	97,320.62	0.00	97,320.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	877,092.79	35,173.60	841,919.19	0.00	0.00
Community Services	550,923.82	6,599.69	544,324.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,607.99	13,607.99	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	2,464,488.79	1,006,851.88	1,457,636.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,160,375.22	6,160,375.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	360,308.00	360,308.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,301,107.04	**8,469,047.63**	**31,867,043.91**	**4,965,015.50**	**1,311,683.75**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
19900 Michigan International Prep School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,764,277.00	119,497.00	9,644,780.00	0.00	0.00
Support Serv - Pupil	881,553.00	0.00	881,553.00	0.00	0.00
Support Serv - Instructional	247,912.00	0.00	247,912.00	0.00	0.00
Support Serv - Board of Ed	141,198.00	0.00	141,198.00	0.00	0.00
Support Serv - Executive Adm	2,457,586.00	0.00	2,457,586.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,852,543.00	0.00	1,852,543.00	0.00	0.00
Support Serv - Business	133,435.00	0.00	0.00	133,435.00	133,435.00
Operations and Maintenance	425,787.00	66,665.00	6,400.00	352,722.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	448,563.00	0.00	448,563.00	0.00	0.00
Support Serv - Staff & Personnel	275.00	0.00	275.00	0.00	0.00
Support Serv - Technology	552,566.00	92,055.00	0.00	460,511.00	460,511.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,591.00	0.00	1,591.00	0.00	0.00
Community Services	2,315.00	0.00	2,315.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,136,190.00	5,136,190.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,045,791.00	**5,414,407.00**	**15,684,716.00**	**946,668.00**	**593,946.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
20015 Crawford AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,245,931.74	45,893.47	14,200,038.27	0.00	0.00
Support Serv - Pupil	1,193,710.38	47.69	1,193,662.69	0.00	0.00
Support Serv - Instructional	465,823.43	0.00	465,823.43	0.00	0.00
Support Serv - Board of Ed	129,980.04	0.00	129,980.04	0.00	0.00
Support Serv - Executive Adm	319,067.97	0.00	319,067.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,735,657.14	2,323.38	1,733,333.76	0.00	0.00
Support Serv - Business	454,101.12	8,069.81	0.00	446,031.31	446,031.31
Operations and Maintenance	2,351,420.92	221,987.04	215,601.15	1,913,832.73	0.00
Pupil Transportation	917,619.35	44,475.89	873,143.46	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	56,335.61	8,950.91	4,646.70	42,738.00	42,738.00
Support Serv - Technology	402,648.90	27,219.80	36,820.05	338,609.05	338,609.05
Support Serv - Pupil Accounting	16,516.58	0.00	16,516.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	744,944.94	78,322.63	666,622.31	0.00	0.00
Community Services	13,496.21	0.00	13,496.21	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	1,567,087.50	681,907.65	885,179.85	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 **	2,849,809.49	2,849,809.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,710,821.71	7,710,821.71	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
	35,174,973.03	**11,679,829.47**	**20,753,932.47**	**2,741,211.09**	**827,378.36**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
21000 Delta-Schoolcraft ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	135,276.38	0.00	135,276.38	0.00	0.00
Support Serv - Pupil	1,296,657.69	0.00	1,296,657.69	0.00	0.00
Support Serv - Instructional	924,979.16	0.00	924,979.16	0.00	0.00
Support Serv - Board of Ed	55,047.70	0.00	55,047.70	0.00	0.00
Support Serv - Executive Adm	457,729.15	0.00	457,729.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,849.00	0.00	9,849.00	0.00	0.00
Support Serv - Business	219,204.44	0.00	12,569.18	206,635.26	206,635.26
Operations and Maintenance	110,070.59	258.20	13,053.08	96,759.31	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	5,434.67	0.00	5,434.67	0.00	0.00
Support Serv - Communication	2,737.12	0.00	2,737.12	0.00	0.00
Support Serv - Staff & Personnel	52,014.60	0.00	33,693.27	18,321.33	18,321.33
Support Serv - Technology	595,138.45	164,325.51	15,250.00	415,562.94	415,562.94
Support Serv - Pupil Accounting	12,731.00	0.00	12,731.00	0.00	0.00
Support Serv - Central - Other	33,633.84	0.00	33,633.84	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	362,878.77	0.00	362,878.77	0.00	0.00
Payments to Government Agencies	2,439,075.41	2,439,075.41	0.00	0.00	0.00
Facilities Acquisition	178,483.99	178,483.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,642,316.11	110,365.85	4,531,950.26	0.00	0.00
Support Serv - Pupil	4,092,419.86	0.00	4,092,419.86	0.00	0.00
Support Serv - Instructional	2,013,795.93	0.00	2,013,795.93	0.00	0.00
Support Serv - Board of Ed	10,720.00	0.00	10,720.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	222,729.88	0.00	222,729.88	0.00	0.00
Support Serv - Business	90,653.26	4,327.43	0.00	86,325.83	86,325.83
Operations and Maintenance	603,581.96	19,301.00	0.00	584,280.96	0.00
Pupil Transportation	555,676.92	0.00	555,676.92	0.00	0.00
Support Serv - Planning & Research	148,732.00	0.00	148,732.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	93,365.28	0.00	4,825.42	88,539.86	88,539.86
Support Serv - Technology	355,537.03	0.00	0.00	355,537.03	355,537.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	53,197.80	0.00	53,197.80	0.00	0.00
Support Serv - Other	103,926.28	0.00	103,926.28	0.00	0.00
Community Services	34,359.43	0.00	34,359.43	0.00	0.00
Payments to Government Agencies	355,116.40	355,116.40	0.00	0.00	0.00
Facilities Acquisition	89,621.61	89,621.61	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,610,181.15	2,610,181.15	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
	22,966,872.86	**5,971,056.55**	**15,143,853.79**	**1,851,962.52**	**1,170,922.25**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
21010 Escanaba Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,558,958.55	10,960.13	17,547,998.42	0.00	0.00
Support Serv - Pupil	2,312,136.11	0.00	2,312,136.11	0.00	0.00
Support Serv - Instructional	1,088,206.71	233,875.51	854,331.20	0.00	0.00
Support Serv - Board of Ed	125,168.86	0.00	125,168.86	0.00	0.00
Support Serv - Executive Adm	364,194.36	1,739.93	362,454.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,440,687.56	0.00	1,440,687.56	0.00	0.00
Support Serv - Business	757,834.92	124,247.41	0.00	633,587.51	633,587.51
Operations and Maintenance	2,169,977.84	65,517.61	81,567.76	2,022,892.47	0.00
Pupil Transportation	1,488,467.51	52,400.00	1,436,067.51	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	11,607.93	0.00	4,044.06	7,563.87	7,563.87
Support Serv - Technology	136,071.07	74,099.36	0.00	61,971.71	61,971.71
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	597,238.36	0.00	597,238.36	0.00	0.00
Community Services	79,017.40	0.00	79,017.40	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	3,548.65	0.00	3,548.65	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,047,596.08	1,064,373.24	983,222.84	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	6,527.50	1,951.25	4,576.25	0.00	0.00
Debt Service Funds					
All Costs **	2,412,609.25	2,412,609.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,659,472.90	1,659,472.90	0.00	0.00	0.00
Trust Funds					
All Costs *	530,437.50	0.00	530,437.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,789,759.06	**5,701,246.59**	**26,362,496.91**	**2,726,015.56**	**703,123.09**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
21025 Gladstone Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,492,006.88	0.00	12,492,006.88	0.00	0.00
Support Serv - Pupil	599,164.30	0.00	599,164.30	0.00	0.00
Support Serv - Instructional	427,647.29	0.00	427,647.29	0.00	0.00
Support Serv - Board of Ed	48,004.34	0.00	48,004.34	0.00	0.00
Support Serv - Executive Adm	365,280.61	0.00	365,280.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,619,344.07	0.00	1,619,344.07	0.00	0.00
Support Serv - Business	290,105.92	14,284.93	14,304.94	261,516.05	261,516.05
Operations and Maintenance	1,784,564.61	65,474.78	180,148.56	1,538,941.27	0.00
Pupil Transportation	1,139,300.99	159,815.24	979,485.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,377.00	0.00	4,377.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,400.83	17,235.00	355,165.83	0.00	0.00
Community Services	25,105.02	0.00	25,105.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	387,283.13	387,283.13	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,351,384.09	486,319.36	865,064.73	0.00	0.00
Community Services	136,566.14	0.00	136,566.14	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 **	1,560,308.31	1,560,308.31	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 *	17,832.04	0.00	17,832.04	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
	22,620,675.57	**2,690,720.75**	**18,129,497.50**	**1,800,457.32**	**261,516.05**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
21060 Rapid River Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,240,277.55	0.00	2,240,277.55	0.00	0.00
Support Serv - Pupil	94,181.68	0.00	94,181.68	0.00	0.00
Support Serv - Instructional	28,017.33	0.00	28,017.33	0.00	0.00
Support Serv - Board of Ed	18,661.93	0.00	18,661.93	0.00	0.00
Support Serv - Executive Adm	111,883.90	0.00	111,883.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	239,702.68	0.00	239,702.68	0.00	0.00
Support Serv - Business	134,041.45	5,118.97	619.10	128,303.38	128,303.38
Operations and Maintenance	412,342.49	54,334.99	49,367.61	308,639.89	0.00
Pupil Transportation	226,856.28	0.00	226,856.28	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	7,575.37	0.00	7,575.37	0.00	0.00
Support Serv - Technology	74,347.23	27,755.42	2,076.59	44,515.22	44,515.22
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,410.00	0.00	3,410.00	0.00	0.00
Support Serv - Other	128,318.86	0.00	128,318.86	0.00	0.00
Community Services	1,861.84	0.00	1,861.84	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	220.00	0.00	220.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	307,616.34	88,597.14	219,019.20	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 **	1,065,883.45	1,065,883.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,829,867.36	2,829,867.36	0.00	0.00	0.00
Trust Funds					
All Costs *	831.00	0.00	831.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,925,896.74	**4,071,557.33**	**3,372,880.92**	**481,458.49**	**172,818.60**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,709,925.53	0.00	1,709,925.53	0.00	0.00
Support Serv - Pupil	49,321.66	0.00	49,321.66	0.00	0.00
Support Serv - Instructional	27,334.75	0.00	27,334.75	0.00	0.00
Support Serv - Board of Ed	17,629.10	0.00	17,629.10	0.00	0.00
Support Serv - Executive Adm	245,108.00	0.00	245,108.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	94,287.59	0.00	94,287.59	0.00	0.00
Support Serv - Business	79,923.17	0.00	0.00	79,923.17	79,923.17
Operations and Maintenance	455,816.66	32,625.00	23,686.33	399,505.33	0.00
Pupil Transportation	258,545.12	0.00	258,545.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,698.25	0.00	3,698.25	0.00	0.00
Support Serv - Staff & Personnel	22,071.45	0.00	0.00	22,071.45	22,071.45
Support Serv - Technology	82,794.34	0.00	15,557.00	67,237.34	67,237.34
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	16,884.51	0.00	16,884.51	0.00	0.00
Community Services	52,161.43	0.00	52,161.43	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	11,775.00	0.00	11,775.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,777.13	109,272.50	281,504.63	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	293,156.45	293,156.45	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
	3,811,210.14	**435,053.95**	**2,807,418.90**	**568,737.29**	**169,231.96**

Michigan Department of Education
Costs for the Development of 2026-2027 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	6,319,214.41	0.00	6,319,214.41	0.00	0.00
Support Serv - Pupil	497,472.19	0.00	497,472.19	0.00	0.00
Support Serv - Instructional	34,976.34	0.00	34,976.34	0.00	0.00
Support Serv - Board of Ed	71,445.13	0.00	71,445.13	0.00	0.00
Support Serv - Executive Adm	202,018.57	0.00	202,018.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	433,675.82	0.00	433,675.82	0.00	0.00
Support Serv - Business	183,902.89	0.00	41,425.16	142,477.73	142,477.73
Operations and Maintenance	872,009.39	0.00	16,554.38	855,455.01	0.00
Pupil Transportation	812,493.86	142,474.00	670,019.86	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	140,023.15	0.00	8,392.00	131,631.15	131,631.15
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	257,487.54	0.00	257,487.54	0.00	0.00
Community Services	1,115.56	0.00	1,115.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	214,124.70	214,124.70	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	694,469.52	329,038.65	365,430.87	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 **	287,700.00	287,700.00	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
	11,022,129.07	**973,337.35**	**8,919,227.83**	**1,129,563.89**	**274,108.88**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
21135 Mid Peninsula School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,869,654.34	0.00	1,869,654.34	0.00	0.00
Support Serv - Pupil	12,886.34	0.00	12,886.34	0.00	0.00
Support Serv - Instructional	6,696.75	0.00	6,696.75	0.00	0.00
Support Serv - Board of Ed	30,459.47	0.00	30,459.47	0.00	0.00
Support Serv - Executive Adm	176,495.66	269.77	176,225.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	107,176.96	0.00	107,176.96	0.00	0.00
Support Serv - Business	173,268.58	38,175.00	1,371.18	133,722.40	133,722.40
Operations and Maintenance	275,253.05	3,550.00	22,030.83	249,672.22	0.00
Pupil Transportation	293,006.65	10,010.00	282,996.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,939.58	246.19	127,693.39	0.00	0.00
Community Services	68,472.45	0.00	68,472.45	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	354,652.37	136,628.29	218,024.08	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	40,422.96	40,422.96	0.00	0.00	0.00
Trust Funds					
All Costs *	10,394.48	0.00	10,394.48	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,546,779.64	**229,302.21**	**2,934,082.81**	**383,394.62**	**133,722.40**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
22000 Dickinson-Iron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	241,786.72	182.06	241,604.66	0.00	0.00
Support Serv - Pupil	1,236,183.61	1,099.98	1,235,083.63	0.00	0.00
Support Serv - Instructional	1,645,009.13	8,996.31	1,636,012.82	0.00	0.00
Support Serv - Board of Ed	30,288.48	0.00	30,288.48	0.00	0.00
Support Serv - Executive Adm	393,016.01	2,090.78	390,925.23	0.00	0.00
Support Serv - Grant Writer	40,654.99	0.00	40,654.99	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,146,385.66	3,985.86	45,423.63	1,096,976.17	1,096,976.17
Operations and Maintenance	117,249.73	8,904.52	10,060.35	98,284.86	0.00
Pupil Transportation	66,640.49	0.00	66,640.49	0.00	0.00
Support Serv - Planning & Research	4,489.10	0.00	4,489.10	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,195.07	0.00	15,195.07	0.00	0.00
Support Serv - Technology	531,374.67	23,448.57	26,726.76	481,199.34	481,199.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,242.00	0.00	9,242.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	295,049.02	0.00	295,049.02	0.00	0.00
Payments to Government Agencies	449,830.31	449,830.31	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,710,174.51	218,826.93	5,491,347.58	0.00	0.00
Support Serv - Pupil	2,810,822.04	0.00	2,810,822.04	0.00	0.00
Support Serv - Instructional	1,326,093.74	24,647.57	1,301,446.17	0.00	0.00
Support Serv - Board of Ed	65,751.51	0.00	65,751.51	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	284,865.55	245.14	284,620.41	0.00	0.00
Support Serv - Business	186,834.36	1,926.36	163,929.00	20,979.00	20,979.00
Operations and Maintenance	453,365.17	19,811.21	0.00	433,553.96	0.00
Pupil Transportation	1,021,994.59	648.00	1,021,346.59	0.00	0.00
Support Serv - Planning & Research	5,148.17	0.00	5,148.17	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	710,421.11	0.00	0.00	710,421.11	710,421.11
Support Serv - Technology	263,642.51	23,053.87	0.00	240,588.64	240,588.64
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	164,576.52	105,553.62	59,022.90	0.00	0.00
Community Services	402,118.46	458.16	401,660.30	0.00	0.00
Payments to Government Agencies	1,372,045.38	1,372,045.38	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,332,418.97	1,332,418.97	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	30,410.46	30,410.46	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,363,078.04	**3,628,584.06**	**15,652,490.90**	**3,082,003.08**	**2,550,164.26**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
22010 Iron Mountain Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,872,182.52	1,074.42	4,871,108.10	0.00	0.00
Support Serv - Pupil	607,086.01	0.00	607,086.01	0.00	0.00
Support Serv - Instructional	482,759.94	0.00	482,759.94	0.00	0.00
Support Serv - Board of Ed	37,123.90	0.00	37,123.90	0.00	0.00
Support Serv - Executive Adm	401,623.12	0.00	401,623.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	540,703.57	0.00	540,703.57	0.00	0.00
Support Serv - Business	169,359.84	14,849.50	0.00	154,510.34	154,510.34
Operations and Maintenance	1,464,716.10	229,410.77	162,063.92	1,073,241.41	0.00
Pupil Transportation	237,319.65	0.00	237,319.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,929.10	0.00	3,929.10	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	407,824.00	147,039.30	653.27	260,131.43	260,131.43
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	314,999.08	7,246.91	307,752.17	0.00	0.00
Community Services	33,555.22	0.00	33,555.22	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
Special Revenue Funds					
Instructional	479,078.34	2,988.98	476,089.36	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	179,865.29	0.00	179,865.29	0.00	0.00
Support Serv - Board of Ed	2,470.00	0.00	2,470.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	246,847.27	328.71	246,518.56	0.00	0.00
Support Serv - Business	74,188.49	2,390.47	0.00	71,798.02	71,798.02
Operations and Maintenance	121,425.33	684.95	12,574.00	108,166.38	0.00
Pupil Transportation	3,672.57	0.00	3,672.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,989.00	0.00	7,989.00	0.00	0.00
Support Serv - Staff & Personnel	935.35	0.00	150.00	785.35	785.35
Support Serv - Technology	30,522.99	921.00	15,000.00	14,601.99	14,601.99
Support Serv - Pupil Accounting	38,833.85	0.00	38,833.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	595,437.03	284,048.39	311,388.64	0.00	0.00
Community Services	657,817.39	1,289.00	656,528.39	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
Debt Service Funds					
All Costs **	878,048.10	878,048.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	814,633.58	814,633.58	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
	13,704,946.63	**2,384,954.08**	**9,636,757.63**	**1,683,234.92**	**501,827.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
22025 Norway-Vulcan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,672,326.72	64,650.36	4,607,676.36	0.00	0.00
Support Serv - Pupil	495,712.38	0.00	495,712.38	0.00	0.00
Support Serv - Instructional	69,082.94	459.16	68,623.78	0.00	0.00
Support Serv - Board of Ed	112,550.91	0.00	112,550.91	0.00	0.00
Support Serv - Executive Adm	359,830.09	0.00	359,830.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	550,565.93	370.29	550,195.64	0.00	0.00
Support Serv - Business	201,828.73	9,381.87	0.00	192,446.86	192,446.86
Operations and Maintenance	818,178.01	21,055.62	2,741.00	794,381.39	0.00
Pupil Transportation	353,440.89	0.00	353,440.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,872.20	0.00	40,872.20	0.00	0.00
Support Serv - Staff & Personnel	12,358.33	0.00	328.45	12,029.88	12,029.88
Support Serv - Technology	274,856.22	45,449.36	1,502.23	227,904.63	227,904.63
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	295,115.92	1,609.66	293,506.26	0.00	0.00
Community Services	120,854.62	1,504.06	119,350.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	485,335.80	193,851.84	291,483.96	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 **	783,670.42	783,670.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	617,938.77	617,938.77	0.00	0.00	0.00
Trust Funds					
All Costs *	513,949.96	472,705.96	41,244.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,778,468.84	**2,212,647.37**	**7,339,058.71**	**1,226,762.76**	**432,381.37**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
22030 Breitung Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,033,247.20	66,212.74	14,967,034.46	0.00	0.00
Support Serv - Pupil	1,260,050.64	0.00	1,260,050.64	0.00	0.00
Support Serv - Instructional	434,253.90	2,378.19	431,875.71	0.00	0.00
Support Serv - Board of Ed	58,210.42	0.00	58,210.42	0.00	0.00
Support Serv - Executive Adm	408,409.02	0.00	408,409.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,459,505.46	6,872.00	1,452,633.46	0.00	0.00
Support Serv - Business	612,869.85	28,666.64	4,758.00	579,445.21	579,445.21
Operations and Maintenance	2,689,392.11	360,706.61	394,492.27	1,934,193.23	0.00
Pupil Transportation	874,752.43	0.00	874,752.43	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	649,690.03	161,889.14	10,167.61	477,633.28	477,633.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,293.00	0.00	3,293.00	0.00	0.00
Support Serv - Other	903,668.13	33,736.22	869,931.91	0.00	0.00
Community Services	459,559.27	1,566.92	457,992.35	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	2,225,805.66	975,309.81	1,250,495.85	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	2,051,309.18	2,051,309.18	0.00	0.00	0.00
Trust Funds					
All Costs *	534,604.73	0.00	534,604.73	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,658,621.03	**3,688,647.45**	**22,978,701.86**	**2,991,271.72**	**1,057,078.49**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
22045 North Dickinson County Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,877,633.50	100.00	1,877,533.50	0.00	0.00
Support Serv - Pupil	40,191.91	0.00	40,191.91	0.00	0.00
Support Serv - Instructional	2,082.35	0.00	2,082.35	0.00	0.00
Support Serv - Board of Ed	38,406.39	0.00	38,406.39	0.00	0.00
Support Serv - Executive Adm	147,988.84	0.00	147,988.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,062.75	0.00	183,062.75	0.00	0.00
Support Serv - Business	199,127.80	1,865.92	0.00	197,261.88	197,261.88
Operations and Maintenance	531,510.35	43,259.16	30,000.00	458,251.19	0.00
Pupil Transportation	250,599.79	0.00	250,599.79	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	20,842.81	0.00	0.00	20,842.81	20,842.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	26,644.00	0.00	26,644.00	0.00	0.00
Support Serv - Other	205,260.95	0.00	205,260.95	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	18,365.85	18,365.85	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	167,290.91	79,572.55	87,718.36	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	333,835.14	333,835.14	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
	4,042,843.34	**476,998.62**	**2,889,488.84**	**676,355.88**	**218,104.69**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23000 Eaton RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,306,445.54	235.27	4,306,210.27	0.00	0.00
Support Serv - Pupil	1,091,245.00	0.00	1,091,245.00	0.00	0.00
Support Serv - Instructional	5,795,032.50	4,120.25	5,790,912.25	0.00	0.00
Support Serv - Board of Ed	101,738.75	0.00	101,738.75	0.00	0.00
Support Serv - Executive Adm	422,009.61	0.00	422,009.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	64,982.46	0.00	64,982.46	0.00	0.00
Support Serv - Business	793,713.46	705.51	35,252.87	757,755.08	757,755.08
Operations and Maintenance	839,008.39	3,879.20	163,101.18	672,028.01	0.00
Pupil Transportation	129,148.13	0.00	129,148.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	172,544.73	0.00	172,544.73	0.00	0.00
Support Serv - Staff & Personnel	392,274.27	0.00	27,842.61	364,431.66	364,431.66
Support Serv - Technology	810,839.22	12,873.99	5,568.66	792,396.57	792,396.57
Support Serv - Pupil Accounting	52,128.43	0.00	52,128.43	0.00	0.00
Support Serv - Central - Other	98,056.54	0.00	98,056.54	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	385,511.59	0.00	385,511.59	0.00	0.00
Payments to Government Agencies	4,129,394.61	4,129,394.61	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,399,033.79	327,730.47	7,071,303.32	0.00	0.00
Support Serv - Pupil	13,583,052.04	29,895.09	13,553,156.95	0.00	0.00
Support Serv - Instructional	1,568,744.56	9,448.20	1,559,296.36	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	766,034.58	0.00	766,034.58	0.00	0.00
Support Serv - Business	74,939.85	633.98	0.00	74,305.87	74,305.87
Operations and Maintenance	69,854.23	4,204.90	0.00	65,649.33	0.00
Pupil Transportation	3,399,886.05	0.00	3,399,886.05	0.00	0.00
Support Serv - Planning & Research	54,152.20	0.00	54,152.20	0.00	0.00
Support Serv - Communication	61,139.22	0.00	61,139.22	0.00	0.00
Support Serv - Staff & Personnel	25,881.84	0.00	210.89	25,670.95	25,670.95
Support Serv - Technology	2,600.41	0.00	0.00	2,600.41	2,600.41
Support Serv - Pupil Accounting	58,538.35	0.00	58,538.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,516.40	14,560.81	178,955.59	0.00	0.00
Community Services	49,260.58	0.00	49,260.58	0.00	0.00
Payments to Government Agencies	20,274,602.17	20,274,602.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	241,875.00	241,875.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	341,230.51	341,230.51	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
	67,748,415.01	**25,395,389.96**	**39,598,187.17**	**2,754,837.88**	**2,017,160.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23010 Bellevue Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,486,908.32	3,667.63	4,483,240.69	0.00	0.00
Support Serv - Pupil	372,838.16	0.00	372,838.16	0.00	0.00
Support Serv - Instructional	349,989.84	0.00	349,989.84	0.00	0.00
Support Serv - Board of Ed	53,884.13	0.00	53,884.13	0.00	0.00
Support Serv - Executive Adm	440,226.70	0.00	440,226.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	505,331.48	0.00	505,331.48	0.00	0.00
Support Serv - Business	205,752.37	35,296.36	12,007.39	158,448.62	158,448.62
Operations and Maintenance	1,222,787.99	0.00	18,477.53	1,204,310.46	0.00
Pupil Transportation	449,811.36	41,223.50	408,587.86	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	36.80	0.00	36.80	0.00	0.00
Support Serv - Technology	127,853.24	2,199.00	0.00	125,654.24	125,654.24
Support Serv - Pupil Accounting	1,832.64	0.00	1,832.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,339.95	0.00	177,339.95	0.00	0.00
Community Services	8,530.55	0.00	8,530.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,292.29	2,802.30	489.99	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	628,611.57	300,920.50	327,691.07	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 **	2,005,325.00	2,005,325.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,040,998.39	**2,391,434.29**	**7,161,150.78**	**1,488,413.32**	**284,102.86**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23030 Charlotte Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,850,870.78	14,649.37	16,836,221.41	0.00	0.00
Support Serv - Pupil	2,128,626.83	0.00	2,128,626.83	0.00	0.00
Support Serv - Instructional	1,219,288.49	0.00	1,219,288.49	0.00	0.00
Support Serv - Board of Ed	85,782.00	0.00	85,782.00	0.00	0.00
Support Serv - Executive Adm	367,671.38	0.00	367,671.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,132,618.58	0.00	2,132,618.58	0.00	0.00
Support Serv - Business	664,817.48	23,197.17	0.00	641,620.31	641,620.31
Operations and Maintenance	4,185,580.30	233,448.18	30,298.82	3,921,833.30	0.00
Pupil Transportation	2,573,282.03	421,530.00	2,151,752.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	149,135.83	0.00	149,135.83	0.00	0.00
Support Serv - Staff & Personnel	382,287.90	0.00	104,657.97	277,629.93	277,629.93
Support Serv - Technology	618,643.33	0.00	0.00	618,643.33	618,643.33
Support Serv - Pupil Accounting	996.50	0.00	996.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	753,338.54	0.00	753,338.54	0.00	0.00
Community Services	276,530.88	4,207.18	272,323.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	231,538.80	231,538.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,243,286.20	940,157.43	1,303,128.77	0.00	0.00
Community Services	2,137,083.77	6,371.69	2,130,712.08	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 **	13,200,770.41	13,200,770.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,009,328.91	2,009,328.91	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	2,492,391.83	2,492,391.83	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,703,870.77	**19,577,590.97**	**29,666,552.93**	**5,459,726.87**	**1,537,893.57**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23050 Eaton Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,278,818.50	69,314.09	18,209,504.41	0.00	0.00
Support Serv - Pupil	925,003.94	0.00	925,003.94	0.00	0.00
Support Serv - Instructional	1,636,899.71	283.90	1,636,615.81	0.00	0.00
Support Serv - Board of Ed	120,253.88	0.00	120,253.88	0.00	0.00
Support Serv - Executive Adm	529,337.10	0.00	529,337.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,580,328.88	0.00	1,580,328.88	0.00	0.00
Support Serv - Business	399,078.01	24,677.16	0.00	374,400.85	374,400.85
Operations and Maintenance	2,794,385.28	355,620.58	91,889.74	2,346,874.96	0.00
Pupil Transportation	2,003,949.98	0.00	2,003,949.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,695.30	0.00	52,695.30	0.00	0.00
Support Serv - Staff & Personnel	276,799.90	0.00	0.00	276,799.90	276,799.90
Support Serv - Technology	630,948.14	27,998.40	5,288.65	597,661.09	597,661.09
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	566,384.85	22,478.96	543,905.89	0.00	0.00
Community Services	941,943.74	0.00	941,943.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	22,884.59	0.00	21,511.59	1,373.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,822,988.95	761,773.07	1,061,215.88	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 **	4,957,540.45	4,957,540.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,447,716.69	9,447,716.69	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
	46,987,957.89	**15,667,403.30**	**27,723,444.79**	**3,597,109.80**	**1,248,861.84**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23060 Grand Ledge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,610,334.49	415,990.77	44,194,343.72	0.00	0.00
Support Serv - Pupil	5,715,198.38	459.98	5,714,738.40	0.00	0.00
Support Serv - Instructional	3,091,331.57	775,898.04	2,315,433.53	0.00	0.00
Support Serv - Board of Ed	159,785.63	2,119.36	157,666.27	0.00	0.00
Support Serv - Executive Adm	746,098.20	0.00	746,098.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,024,873.92	1,258.96	4,023,614.96	0.00	0.00
Support Serv - Business	950,985.52	77,773.18	0.00	873,212.34	873,212.34
Operations and Maintenance	7,890,648.42	374,085.05	298,249.88	7,218,313.49	0.00
Pupil Transportation	4,298,757.26	168,449.00	4,130,308.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	287,651.99	1,665.97	285,986.02	0.00	0.00
Support Serv - Staff & Personnel	433,513.71	0.00	8,330.00	425,183.71	425,183.71
Support Serv - Technology	1,213,657.68	62,583.74	-14,584.70	1,165,658.64	1,165,658.64
Support Serv - Pupil Accounting	93,306.40	0.00	93,306.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,043,393.97	99,434.09	943,959.88	0.00	0.00
Community Services	21,625.55	0.00	21,625.55	0.00	0.00
Payments to Government Agencies	256,412.85	256,412.85	0.00	0.00	0.00
Facilities Acquisition	91,582.94	91,582.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	954,843.11	0.00	954,843.11	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	211,473.88	0.00	211,473.88	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,380,060.95	1,393,772.65	1,986,288.30	0.00	0.00
Community Services	1,285,786.48	3,351.78	1,282,434.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,550,498.25	11,550,498.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,617,866.66	25,617,866.66	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
	117,929,687.81	**40,893,203.27**	**67,354,116.36**	**9,682,368.18**	**2,464,054.69**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23065 Maple Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,299,723.90	89,012.19	7,210,711.71	0.00	0.00
Support Serv - Pupil	989,247.92	0.00	989,247.92	0.00	0.00
Support Serv - Instructional	338,911.35	0.00	338,911.35	0.00	0.00
Support Serv - Board of Ed	73,018.51	0.00	73,018.51	0.00	0.00
Support Serv - Executive Adm	329,500.14	0.00	329,500.14	0.00	0.00
Support Serv - Grant Writer	37,190.62	0.00	37,190.62	0.00	0.00
Support Serv - School Adm	858,842.13	0.00	858,842.13	0.00	0.00
Support Serv - Business	306,821.26	0.00	1,843.08	304,978.18	304,978.18
Operations and Maintenance	1,518,050.97	35,259.00	2,238.79	1,480,553.18	0.00
Pupil Transportation	1,429,447.11	46,700.00	1,382,747.11	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	112,909.32	0.00	16,500.00	96,409.32	96,409.32
Support Serv - Technology	484,659.24	0.00	877.35	483,781.89	483,781.89
Support Serv - Pupil Accounting	15,121.04	0.00	15,121.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	446,662.81	57,230.00	389,432.81	0.00	0.00
Community Services	12,222.14	0.00	12,222.14	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	1,140,373.73	411,441.24	728,932.49	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 **	1,161,150.54	1,161,150.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,553,852.73	**1,800,792.97**	**12,387,337.19**	**2,365,722.57**	**885,169.39**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23080 Olivet Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,024,933.68	0.00	11,024,933.68	0.00	0.00
Support Serv - Pupil	543,966.82	0.00	543,966.82	0.00	0.00
Support Serv - Instructional	648,442.47	0.00	648,442.47	0.00	0.00
Support Serv - Board of Ed	63,724.60	0.00	63,724.60	0.00	0.00
Support Serv - Executive Adm	442,938.49	0.00	442,938.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,085,977.42	0.00	1,085,977.42	0.00	0.00
Support Serv - Business	388,190.87	87,597.80	8,883.54	291,709.53	291,709.53
Operations and Maintenance	1,459,205.49	26,948.73	25,741.99	1,406,514.77	0.00
Pupil Transportation	984,745.89	0.00	984,745.89	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	171,890.18	0.00	4,301.23	167,588.95	167,588.95
Support Serv - Technology	339,790.30	0.00	0.00	339,790.30	339,790.30
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	407,893.72	0.00	407,893.72	0.00	0.00
Community Services	134,930.65	0.00	134,930.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	26,797.93	24,107.69	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	1,159,229.19	462,002.20	697,226.99	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 **	2,690,178.29	2,690,178.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	60,384.00	60,384.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,633,219.99	**3,351,218.71**	**16,076,397.73**	**2,205,603.55**	**799,088.78**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23090 Potterville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,975,675.32	10,743.03	6,964,932.29	0.00	0.00
Support Serv - Pupil	826,988.34	0.00	826,988.34	0.00	0.00
Support Serv - Instructional	478,019.00	0.00	478,019.00	0.00	0.00
Support Serv - Board of Ed	133,310.95	0.00	133,310.95	0.00	0.00
Support Serv - Executive Adm	228,838.04	0.00	228,838.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	649,983.93	631.30	649,352.63	0.00	0.00
Support Serv - Business	265,900.46	1,486.06	0.00	264,414.40	264,414.40
Operations and Maintenance	1,089,516.47	0.00	35,327.16	1,054,189.31	0.00
Pupil Transportation	670,133.43	0.00	670,133.43	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	187,026.34	0.00	278.75	186,747.59	186,747.59
Support Serv - Technology	143,152.05	638.50	0.00	142,513.55	142,513.55
Support Serv - Pupil Accounting	339.73	0.00	339.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	337,471.27	0.00	337,471.27	0.00	0.00
Community Services	425,615.57	249.94	425,365.63	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	1,142.72	0.00	1,142.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	831,299.16	64,374.35	766,924.81	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 **	1,816,571.50	1,816,571.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,206,816.97	3,206,816.97	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
	18,267,801.25	**5,101,511.65**	**11,518,424.75**	**1,647,864.85**	**593,675.54**

Michigan Department of Education
Costs for the Development of 2026-2027 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	192,322.48	0.00	192,322.48	0.00	0.00
Support Serv - Pupil	1,856.00	0.00	1,856.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	21,477.29	0.00	21,477.29	0.00	0.00
Support Serv - Executive Adm	12,848.03	0.00	12,848.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	31,635.09	0.00	0.00	31,635.09	31,635.09
Operations and Maintenance	21,193.40	0.00	2,762.64	18,430.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	304.75	0.00	0.00	304.75	304.75
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	11,959.65	11,959.65	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	296,346.69	**11,959.65**	**234,016.44**	**50,370.60**	**31,939.84**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23900 LifeTech Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,291,520.00	37,227.00	2,254,293.00	0.00	0.00
Support Serv - Pupil	278,279.00	0.00	278,279.00	0.00	0.00
Support Serv - Instructional	50,002.00	0.00	50,002.00	0.00	0.00
Support Serv - Board of Ed	12,500.00	0.00	12,500.00	0.00	0.00
Support Serv - Executive Adm	150,171.00	0.00	150,171.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	973,506.00	69,355.00	904,151.00	0.00	0.00
Support Serv - Business	23,091.00	0.00	0.00	23,091.00	23,091.00
Operations and Maintenance	311,555.00	0.00	0.00	311,555.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,090,624.00	**106,582.00**	**3,649,396.00**	**334,646.00**	**23,091.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23901 Island City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,268,293.10	37,359.00	1,230,934.10	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	126,464.73	0.00	126,464.73	0.00	0.00
Support Serv - Board of Ed	14,000.00	0.00	14,000.00	0.00	0.00
Support Serv - Executive Adm	97,828.51	0.00	97,828.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	248,481.59	2,903.88	245,577.71	0.00	0.00
Support Serv - Business	89,827.34	0.00	0.00	89,827.34	89,827.34
Operations and Maintenance	306,689.03	43,964.57	0.00	262,724.46	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	59,185.24	0.00	0.00	59,185.24	59,185.24
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	64,344.41	0.00	64,344.41	0.00	0.00
Community Services	33,391.27	0.00	33,391.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	54,650.00	54,650.00	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	168,041.86	29,511.00	138,530.86	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 **	169,811.74	169,811.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	68,522.44	68,522.44	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
	2,769,531.26	**406,722.63**	**1,951,071.59**	**411,737.04**	**149,012.58**

Michigan Department of Education
Costs for the Development of 2026-2027 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	457,429.18	0.00	457,429.18	0.00	0.00
Support Serv - Pupil	116,148.69	0.00	116,148.69	0.00	0.00
Support Serv - Instructional	36,985.98	16,252.73	20,733.25	0.00	0.00
Support Serv - Board of Ed	12,810.87	0.00	12,810.87	0.00	0.00
Support Serv - Executive Adm	187,481.68	0.00	187,481.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	109,265.70	0.00	109,265.70	0.00	0.00
Support Serv - Business	33,936.41	0.00	0.00	33,936.41	33,936.41
Operations and Maintenance	18,247.34	0.00	285.25	17,962.09	0.00
Pupil Transportation	3,044.64	0.00	3,044.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,334.04	0.00	2,334.04	0.00	0.00
Support Serv - Staff & Personnel	21,226.59	0.00	1,894.54	19,332.05	19,332.05
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,074.07	0.00	3,074.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,001,985.19	**16,252.73**	**914,501.91**	**71,230.55**	**53,268.46**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
23903 Insight School of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,880,234.75	11,311.46	5,868,923.29	0.00	0.00
Support Serv - Pupil	638,809.59	0.00	638,809.59	0.00	0.00
Support Serv - Instructional	459,077.60	9,141.54	449,936.06	0.00	0.00
Support Serv - Board of Ed	20,710.46	0.00	20,710.46	0.00	0.00
Support Serv - Executive Adm	1,637,506.80	0.00	1,637,506.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	55,923.96	14,918.95	41,005.01	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	150,095.59	0.00	0.00	150,095.59	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	12,308.97	0.00	745.44	11,563.53	11,563.53
Support Serv - Technology	664,110.07	0.00	0.00	664,110.07	664,110.07
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	0.00	0.00	0.00	0.00	0.00
Community Services	96,410.17	0.00	96,410.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,615,187.96	**35,371.95**	**8,754,046.82**	**825,769.19**	**675,673.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
24020 Harbor Springs School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,836,180.25	152,820.16	10,683,360.09	0.00	0.00
Support Serv - Pupil	638,819.92	6,470.00	632,349.92	0.00	0.00
Support Serv - Instructional	229,954.08	0.00	229,954.08	0.00	0.00
Support Serv - Board of Ed	134,176.71	0.00	134,176.71	0.00	0.00
Support Serv - Executive Adm	496,533.93	0.00	496,533.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,025,831.49	1,500.00	1,024,331.49	0.00	0.00
Support Serv - Business	542,194.19	79,390.11	0.00	462,804.08	462,804.08
Operations and Maintenance	2,371,737.35	15,487.21	24,386.33	2,331,863.81	0.00
Pupil Transportation	613,651.06	96,159.85	517,491.21	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	6,166.23	0.00	0.00	6,166.23	6,166.23
Support Serv - Technology	408,257.67	46,160.01	8,731.03	353,366.63	353,366.63
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	698,086.36	102,286.00	595,800.36	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	20,250.00	20,250.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	23.66	23.66	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,026.99	0.00	2,026.99	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	658.09	0.00	0.00	658.09	658.09
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	911,452.50	277,194.59	634,257.91	0.00	0.00
Community Services	1,305,234.23	58,856.66	1,246,377.57	0.00	0.00
Payments to Government Agencies	15,175.10	15,175.10	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,954,814.60	3,954,814.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,846,063.62	11,846,063.62	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
	36,057,288.03	**16,672,651.57**	**16,229,777.62**	**3,154,858.84**	**822,995.03**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
24030 Alanson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,375,595.44	36,221.40	2,339,374.04	0.00	0.00
Support Serv - Pupil	206,470.62	512.33	205,958.29	0.00	0.00
Support Serv - Instructional	164,695.12	326.24	164,368.88	0.00	0.00
Support Serv - Board of Ed	45,727.46	0.00	45,727.46	0.00	0.00
Support Serv - Executive Adm	289,109.58	0.00	289,109.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	60,082.49	0.00	60,082.49	0.00	0.00
Support Serv - Business	76,508.33	0.00	0.00	76,508.33	76,508.33
Operations and Maintenance	476,602.75	8,122.55	40,981.84	427,498.36	0.00
Pupil Transportation	141,946.20	207.77	141,738.43	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	136,013.29	10,191.23	125,822.06	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,675.79	2,611.24	109,064.55	0.00	0.00
Community Services	2,229.01	24.65	2,204.36	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	32,708.31	0.00	32,708.31	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 **	405,214.50	405,214.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,100,195.72	1,100,195.72	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
	5,624,774.61	**1,563,627.63**	**3,557,140.29**	**504,006.69**	**76,508.33**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
24040 Pellston Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,550,560.72	7,262.64	5,543,298.08	0.00	0.00
Support Serv - Pupil	169,236.21	0.00	169,236.21	0.00	0.00
Support Serv - Instructional	34,926.21	0.00	34,926.21	0.00	0.00
Support Serv - Board of Ed	26,355.83	0.00	26,355.83	0.00	0.00
Support Serv - Executive Adm	263,370.59	0.00	263,370.59	0.00	0.00
Support Serv - Grant Writer	12,537.50	0.00	12,537.50	0.00	0.00
Support Serv - School Adm	459,332.40	0.00	459,332.40	0.00	0.00
Support Serv - Business	194,918.26	0.00	2,269.00	192,649.26	192,649.26
Operations and Maintenance	817,323.49	0.00	9,481.01	807,842.48	0.00
Pupil Transportation	423,809.70	120,000.00	303,809.70	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	836.00	0.00	0.00	836.00	836.00
Support Serv - Technology	136,333.23	1,794.00	129,449.61	5,089.62	5,089.62
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	222,796.71	9,396.12	213,400.59	0.00	0.00
Community Services	9,623.38	0.00	9,623.38	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	19,495.78	0.00	18,910.91	584.87	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	971,975.05	400,071.04	571,904.01	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 **	67,071.88	67,071.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	146,482.07	146,482.07	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
	9,526,985.01	**752,077.75**	**7,767,905.03**	**1,007,002.23**	**198,574.88**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
24070 Public Schools of Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,773,771.30	187,115.40	26,586,655.90	0.00	0.00
Support Serv - Pupil	1,630,889.65	0.00	1,630,889.65	0.00	0.00
Support Serv - Instructional	1,818,075.24	0.00	1,818,075.24	0.00	0.00
Support Serv - Board of Ed	179,109.58	0.00	179,109.58	0.00	0.00
Support Serv - Executive Adm	543,485.67	0.00	543,485.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,504,243.49	0.00	2,504,243.49	0.00	0.00
Support Serv - Business	586,835.99	55,662.28	0.00	531,173.71	531,173.71
Operations and Maintenance	3,804,323.58	189,338.99	50,676.06	3,564,308.53	0.00
Pupil Transportation	1,849,005.18	0.00	1,849,005.18	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	169,139.42	0.00	0.00	169,139.42	169,139.42
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	824,489.81	0.00	824,489.81	0.00	0.00
Community Services	19,464.98	0.00	19,464.98	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	28,388.76	0.00	0.00	28,388.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,177,954.63	724,977.17	2,452,977.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,846,791.16	1,846,791.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,513,297.09	7,513,297.09	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
	53,269,265.53	**10,517,182.09**	**38,459,073.02**	**4,293,010.42**	**700,313.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
24901 Concord Academy - Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	651,157.00	0.00	651,157.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	10,387.00	0.00	10,387.00	0.00	0.00
Support Serv - Executive Adm	332,874.00	0.00	332,874.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,753.00	0.00	0.00	3,753.00	3,753.00
Operations and Maintenance	125,596.00	0.00	5,655.00	119,941.00	0.00
Pupil Transportation	27,555.00	20,000.00	7,555.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	59,284.00	59,284.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,210,606.00	**79,284.00**	**1,007,628.00**	**123,694.00**	**3,753.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25000 Genesee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,889,780.72	0.00	18,889,780.72	0.00	0.00
Support Serv - Pupil	7,323,407.08	0.00	7,323,407.08	0.00	0.00
Support Serv - Instructional	10,614,785.91	103,358.69	10,511,427.22	0.00	0.00
Support Serv - Board of Ed	50,838.40	0.00	50,838.40	0.00	0.00
Support Serv - Executive Adm	717,428.94	0.00	717,428.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	801,677.97	0.00	801,677.97	0.00	0.00
Support Serv - Business	1,232,134.46	0.00	493,684.21	738,450.25	738,450.25
Operations and Maintenance	3,049,843.01	0.00	2,208,563.80	841,279.21	0.00
Pupil Transportation	913,981.85	0.00	913,981.85	0.00	0.00
Support Serv - Planning & Research	180,102.46	0.00	180,102.46	0.00	0.00
Support Serv - Communication	645,709.68	0.00	645,709.68	0.00	0.00
Support Serv - Staff & Personnel	1,211,707.02	0.00	230,463.13	981,243.89	981,243.89
Support Serv - Technology	3,120,425.05	193,442.11	408,127.83	2,518,855.11	2,518,855.11
Support Serv - Pupil Accounting	570,712.26	0.00	570,712.26	0.00	0.00
Support Serv - Central - Other	297,413.54	0.00	297,413.54	0.00	0.00
Support Serv - Other	197,423.19	0.00	197,423.19	0.00	0.00
Community Services	2,896,538.29	0.00	2,896,538.29	0.00	0.00
Payments to Government Agencies	18,576,152.02	18,576,152.02	0.00	0.00	0.00
Facilities Acquisition	3,570,986.48	3,324,147.23	246,839.25	0.00	0.00
Special Revenue Funds					
Instructional	33,723,339.00	83,589.39	33,639,749.61	0.00	0.00
Support Serv - Pupil	20,920,708.13	0.00	20,920,708.13	0.00	0.00
Support Serv - Instructional	5,460,300.71	0.00	5,460,300.71	0.00	0.00
Support Serv - Board of Ed	48,032.00	0.00	48,032.00	0.00	0.00
Support Serv - Executive Adm	381,014.58	0.00	381,014.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,646,254.74	0.00	2,646,254.74	0.00	0.00
Support Serv - Business	2,529,828.62	0.00	77,526.10	2,452,302.52	2,452,302.52
Operations and Maintenance	4,424,994.53	44,456.24	22,127.58	4,358,410.71	0.00
Pupil Transportation	11,002,826.00	0.00	11,002,826.00	0.00	0.00
Support Serv - Planning & Research	803,467.15	0.00	803,467.15	0.00	0.00
Support Serv - Communication	695,635.60	0.00	695,635.60	0.00	0.00
Support Serv - Staff & Personnel	3,464,490.74	0.00	61,225.57	3,403,265.17	3,403,265.17
Support Serv - Technology	2,010,897.56	176,975.17	171,250.02	1,662,672.37	1,662,672.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	505,964.69	0.00	505,964.69	0.00	0.00
Support Serv - Other	1,003,623.93	463,881.14	539,742.79	0.00	0.00
Community Services	323,011.08	0.00	323,011.08	0.00	0.00
Payments to Government Agencies	28,906,487.82	28,906,487.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,473,958.33	1,473,958.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,095,883.44	18,095,883.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	27,174,902.42	60,029.91	27,114,872.51	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	240,456,669.40	**71,502,361.49**	**151,997,828.68**	**16,956,479.23**	**11,756,789.31**

Michigan Department of Education
Costs for the Development of 2026-2027 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	31,610,136.55	0.00	31,610,136.55	0.00	0.00
Support Serv - Pupil	8,363,319.68	0.00	8,363,319.68	0.00	0.00
Support Serv - Instructional	8,646,219.36	924.42	8,645,294.94	0.00	0.00
Support Serv - Board of Ed	846,400.05	0.00	846,400.05	0.00	0.00
Support Serv - Executive Adm	589,432.73	2,347.57	587,085.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,128,516.30	0.00	2,128,516.30	0.00	0.00
Support Serv - Business	968,360.56	253,584.67	677.69	714,098.20	714,098.20
Operations and Maintenance	11,122,437.15	0.00	2,958,114.39	8,164,322.76	0.00
Pupil Transportation	4,168,392.29	0.00	4,168,392.29	0.00	0.00
Support Serv - Planning & Research	117,615.90	0.00	117,615.90	0.00	0.00
Support Serv - Communication	96,031.28	0.00	96,031.28	0.00	0.00
Support Serv - Staff & Personnel	1,065,855.82	0.00	482,906.91	582,948.91	582,948.91
Support Serv - Technology	1,120,230.62	0.00	71,590.20	1,048,640.42	1,048,640.42
Support Serv - Pupil Accounting	104,429.09	0.00	104,429.09	0.00	0.00
Support Serv - Central - Other	190,355.60	0.00	190,355.60	0.00	0.00
Support Serv - Other	257,638.77	0.00	257,638.77	0.00	0.00
Community Services	1,897,333.90	56,186.00	1,841,147.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,626,486.01	23,626,486.01	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	3,226,525.35	1,504,138.55	1,722,386.80	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	2,461.00	0.00	2,461.00	0.00	0.00
Debt Service Funds					
All Costs **	1,830,469.95	1,830,469.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.34	0.34	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
	101,978,648.30	**27,274,137.51**	**64,194,500.50**	**10,510,010.29**	**2,345,687.53**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25030 Grand Blanc Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	58,921,778.59	7,179.15	58,914,599.44	0.00	0.00
Support Serv - Pupil	7,556,848.46	0.00	7,556,848.46	0.00	0.00
Support Serv - Instructional	6,102,426.38	82,532.89	6,019,893.49	0.00	0.00
Support Serv - Board of Ed	456,851.81	0.00	456,851.81	0.00	0.00
Support Serv - Executive Adm	702,704.14	0.00	702,704.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,305,744.77	0.00	5,305,744.77	0.00	0.00
Support Serv - Business	1,162,216.15	10,734.97	19,041.57	1,132,439.61	1,132,439.61
Operations and Maintenance	12,874,611.40	475,127.33	1,033,517.04	11,365,967.03	0.00
Pupil Transportation	4,103,877.76	667,331.33	3,436,546.43	0.00	0.00
Support Serv - Planning & Research	100,616.84	0.00	100,616.84	0.00	0.00
Support Serv - Communication	504,131.55	354,378.25	149,753.30	0.00	0.00
Support Serv - Staff & Personnel	607,203.87	0.00	120,453.57	486,750.30	486,750.30
Support Serv - Technology	2,166,968.49	455,356.35	51,111.76	1,660,500.38	1,660,500.38
Support Serv - Pupil Accounting	210,622.48	0.00	210,622.48	0.00	0.00
Support Serv - Central - Other	194,185.93	0.00	194,185.93	0.00	0.00
Support Serv - Other	1,337,553.47	15,302.67	1,322,250.80	0.00	0.00
Community Services	82,936.75	0.00	82,936.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	726,225.65	726,225.65	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	14,397.51	0.00	14,397.51	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	55,442.00	55,442.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,454,218.55	2,079,325.78	5,374,892.77	0.00	0.00
Community Services	788,096.48	0.00	788,096.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	572,931.99	572,931.99	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,040,400.43	14,040,400.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,719,282.44	8,719,282.44	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	6,473,600.78	6,473,600.78	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	141,235,874.67	**34,735,152.01**	**91,855,065.34**	**14,645,657.32**	**3,279,690.29**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25040 Mt. Morris Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,214,829.53	32,691.51	11,182,138.02	0.00	0.00
Support Serv - Pupil	2,346,575.43	0.00	2,346,575.43	0.00	0.00
Support Serv - Instructional	1,062,498.06	0.00	1,062,498.06	0.00	0.00
Support Serv - Board of Ed	148,238.23	0.00	148,238.23	0.00	0.00
Support Serv - Executive Adm	663,531.84	0.00	663,531.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,757,685.35	35,206.18	1,722,479.17	0.00	0.00
Support Serv - Business	305,165.14	23,281.89	15,000.00	266,883.25	266,883.25
Operations and Maintenance	2,591,844.86	103,691.30	385,034.91	2,103,118.65	0.00
Pupil Transportation	798,712.92	0.00	798,712.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,487.22	0.00	11,487.22	0.00	0.00
Support Serv - Staff & Personnel	24,810.37	0.00	16,662.53	8,147.84	8,147.84
Support Serv - Technology	261,603.07	15,118.40	15,000.00	231,484.67	231,484.67
Support Serv - Pupil Accounting	122,564.89	0.00	122,564.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	611,009.18	28,140.85	582,868.33	0.00	0.00
Community Services	209,784.85	0.00	209,784.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,986,777.78	1,986,777.78	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,459,872.22	747,415.90	712,456.32	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	436.72	436.72	0.00	0.00	0.00
Debt Service Funds					
All Costs **	566,476.28	566,476.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	524,364.29	524,364.29	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
	26,668,268.23	**4,063,601.10**	**19,995,032.72**	**2,609,634.41**	**506,515.76**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25050 Goodrich Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,850,774.72	0.00	14,850,774.72	0.00	0.00
Support Serv - Pupil	1,454,594.83	7,100.00	1,447,494.83	0.00	0.00
Support Serv - Instructional	727,436.97	0.00	727,436.97	0.00	0.00
Support Serv - Board of Ed	76,611.13	0.00	76,611.13	0.00	0.00
Support Serv - Executive Adm	502,371.29	0.00	502,371.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,447,641.09	0.00	1,447,641.09	0.00	0.00
Support Serv - Business	268,508.25	0.00	3,123.58	265,384.67	265,384.67
Operations and Maintenance	3,067,701.78	19,255.40	88,041.83	2,960,404.55	0.00
Pupil Transportation	996,053.06	160,618.75	835,434.31	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	79,699.94	0.00	4,527.08	75,172.86	75,172.86
Support Serv - Technology	501,778.52	6,056.61	13,942.97	481,778.94	481,778.94
Support Serv - Pupil Accounting	49,346.41	0.00	49,346.41	0.00	0.00
Support Serv - Central - Other	42,448.10	0.00	42,448.10	0.00	0.00
Support Serv - Other	700,691.89	18,557.85	682,134.04	0.00	0.00
Community Services	52,181.73	0.00	52,181.73	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	2,218,827.07	818,010.37	1,400,816.70	0.00	0.00
Community Services	477,498.51	4,331.75	473,166.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,271.00	1,271.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,605,243.96	5,605,243.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	498,518.33	498,518.33	0.00	0.00	0.00
Trust Funds					
All Costs *	5,250.00	0.00	5,250.00	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
	33,624,448.58	**7,138,964.02**	**22,702,743.54**	**3,782,741.02**	**822,336.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25060 Bendle Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,815,211.70	0.00	9,815,211.70	0.00	0.00
Support Serv - Pupil	1,329,619.52	0.00	1,329,619.52	0.00	0.00
Support Serv - Instructional	382,747.57	0.00	382,747.57	0.00	0.00
Support Serv - Board of Ed	23,522.79	0.00	23,522.79	0.00	0.00
Support Serv - Executive Adm	554,279.92	750.50	553,529.42	0.00	0.00
Support Serv - Grant Writer	9,150.00	0.00	9,150.00	0.00	0.00
Support Serv - School Adm	1,267,720.27	0.00	1,267,720.27	0.00	0.00
Support Serv - Business	223,335.40	0.00	12,225.98	211,109.42	211,109.42
Operations and Maintenance	1,480,690.06	1,633.25	107,288.63	1,371,768.18	0.00
Pupil Transportation	212,140.05	0.00	212,140.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,148.44	0.00	4,148.44	0.00	0.00
Support Serv - Staff & Personnel	12,208.36	0.00	10,734.11	1,474.25	1,474.25
Support Serv - Technology	190,167.94	3,222.43	0.00	186,945.51	186,945.51
Support Serv - Pupil Accounting	16,883.50	0.00	16,883.50	0.00	0.00
Support Serv - Central - Other	90,979.06	0.00	90,979.06	0.00	0.00
Support Serv - Other	311,414.03	0.00	311,414.03	0.00	0.00
Community Services	61,946.05	0.00	61,946.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,447,900.45	680,087.09	767,813.36	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 **	1,304,874.46	1,304,874.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	140,718.02	140,718.02	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
	18,879,657.59	**2,131,285.75**	**14,977,074.48**	**1,771,297.36**	**399,529.18**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25070 Genesee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,878,605.35	0.00	5,878,605.35	0.00	0.00
Support Serv - Pupil	876,585.36	0.00	876,585.36	0.00	0.00
Support Serv - Instructional	465,854.40	0.00	465,854.40	0.00	0.00
Support Serv - Board of Ed	77,418.68	0.00	77,418.68	0.00	0.00
Support Serv - Executive Adm	337,713.03	0.00	337,713.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	470,875.57	2,797.88	468,077.69	0.00	0.00
Support Serv - Business	121,142.24	0.00	8,596.18	112,546.06	112,546.06
Operations and Maintenance	1,065,223.92	84,000.00	139,307.14	841,916.78	0.00
Pupil Transportation	300,034.55	58,500.00	241,534.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,662.00	0.00	2,662.00	0.00	0.00
Support Serv - Staff & Personnel	7,836.41	0.00	0.00	7,836.41	7,836.41
Support Serv - Technology	172,960.38	0.00	6,133.76	166,826.62	166,826.62
Support Serv - Pupil Accounting	23,017.68	0.00	23,017.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,851.36	0.00	202,851.36	0.00	0.00
Community Services	503.86	0.00	503.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,843.69	11,843.69	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	17,824.78	0.00	17,824.78	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	686,377.73	378,700.50	307,677.23	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 **	858,148.74	858,148.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	114,634.84	114,634.84	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
	11,692,114.57	**1,508,625.65**	**9,054,363.05**	**1,129,125.87**	**287,209.09**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25080 Carman-Ainsworth Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,769,312.06	11,863.88	33,757,448.18	0.00	0.00
Support Serv - Pupil	5,704,606.47	0.00	5,704,606.47	0.00	0.00
Support Serv - Instructional	3,889,244.57	11,403.90	3,877,840.67	0.00	0.00
Support Serv - Board of Ed	193,056.52	0.00	193,056.52	0.00	0.00
Support Serv - Executive Adm	657,930.45	0.00	657,930.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,318,801.18	198.99	3,318,602.19	0.00	0.00
Support Serv - Business	684,721.29	0.00	0.00	684,721.29	684,721.29
Operations and Maintenance	6,175,392.88	56,519.20	373,121.67	5,745,752.01	0.00
Pupil Transportation	2,126,576.36	0.00	2,126,576.36	0.00	0.00
Support Serv - Planning & Research	86,679.01	0.00	86,679.01	0.00	0.00
Support Serv - Communication	109,854.68	0.00	109,854.68	0.00	0.00
Support Serv - Staff & Personnel	262,538.65	0.00	7,130.70	255,407.95	255,407.95
Support Serv - Technology	1,217,085.59	329,022.31	0.00	888,063.28	888,063.28
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	660,514.22	0.00	660,514.22	0.00	0.00
Community Services	267,994.81	0.00	267,994.81	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	118,481.18	0.00	118,481.18	0.00	0.00
Support Serv - Instructional	12,626.19	0.00	12,626.19	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	69,963.65	0.00	68,914.20	1,049.45	0.00
Pupil Transportation	1,448.49	0.00	1,448.49	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,017,267.46	1,536,203.05	1,481,064.41	0.00	0.00
Community Services	301,127.78	279.29	300,848.49	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 **	3,031,009.31	3,031,009.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	551,134.75	551,134.75	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
	66,227,367.55	**5,527,634.68**	**53,124,738.89**	**7,574,993.98**	**1,828,192.52**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25100 Fenton Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,629,857.03	68,217.92	26,561,639.11	0.00	0.00
Support Serv - Pupil	4,353,149.82	0.00	4,353,149.82	0.00	0.00
Support Serv - Instructional	1,931,873.34	36,660.99	1,895,212.35	0.00	0.00
Support Serv - Board of Ed	124,394.82	0.00	124,394.82	0.00	0.00
Support Serv - Executive Adm	844,769.88	0.00	844,769.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,373,131.42	0.00	2,373,131.42	0.00	0.00
Support Serv - Business	660,144.91	15,976.62	4,200.76	639,967.53	639,967.53
Operations and Maintenance	3,970,952.53	388,778.45	256,219.88	3,325,954.20	0.00
Pupil Transportation	1,347,766.17	58,368.00	1,289,398.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,447.56	0.00	30,447.56	0.00	0.00
Support Serv - Staff & Personnel	130,388.89	0.00	18,133.64	112,255.25	112,255.25
Support Serv - Technology	85,398.52	0.00	0.00	85,398.52	85,398.52
Support Serv - Pupil Accounting	84,251.54	0.00	84,251.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	758,818.15	5,370.00	753,448.15	0.00	0.00
Community Services	36,109.09	0.00	36,109.09	0.00	0.00
Payments to Government Agencies	674,166.65	674,166.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	786,424.58	0.00	786,424.58	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	97,684.75	0.00	97,684.75	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	35,043.92	0.00	35,043.92	0.00	0.00
Operations and Maintenance	180.50	0.00	180.50	0.00	0.00
Pupil Transportation	10,499.23	0.00	10,499.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	81.70	0.00	81.70	0.00	0.00
Support Serv - Staff & Personnel	6,217.24	0.00	6,217.24	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,898,622.06	968,827.26	1,929,794.80	0.00	0.00
Community Services	970,871.38	0.00	970,871.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,042.19	10,042.19	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,610,913.19	5,610,913.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,214,573.56	17,214,573.56	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
	71,676,774.62	**25,051,894.83**	**42,461,304.29**	**4,163,575.50**	**837,621.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25110 Kearsley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,111,594.43	318,795.89	22,792,798.54	0.00	0.00
Support Serv - Pupil	4,171,174.33	0.00	4,171,174.33	0.00	0.00
Support Serv - Instructional	2,096,963.28	0.00	2,096,963.28	0.00	0.00
Support Serv - Board of Ed	109,511.53	0.00	109,511.53	0.00	0.00
Support Serv - Executive Adm	552,543.93	72,061.16	480,482.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,593,432.43	32,396.00	2,561,036.43	0.00	0.00
Support Serv - Business	318,799.80	0.00	1,499.54	317,300.26	317,300.26
Operations and Maintenance	4,763,105.23	58,670.96	576,405.53	4,128,028.74	0.00
Pupil Transportation	1,282,400.84	0.00	1,282,400.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	103,776.23	0.00	103,776.23	0.00	0.00
Support Serv - Staff & Personnel	483,443.51	0.00	39,483.54	443,959.97	443,959.97
Support Serv - Technology	1,243,251.42	0.00	3,105.62	1,240,145.80	1,240,145.80
Support Serv - Pupil Accounting	32,683.26	0.00	32,683.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	708,261.76	0.00	708,261.76	0.00	0.00
Community Services	288,264.57	0.00	288,264.57	0.00	0.00
Payments to Government Agencies	13,500.00	13,500.00	0.00	0.00	0.00
Facilities Acquisition	185,081.61	178,455.95	6,625.66	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	138,273.40	52,338.50	0.00	85,934.90	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,979,479.61	1,191,356.65	1,788,122.96	0.00	0.00
Community Services	844,389.36	0.00	844,389.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	42,833.17	42,833.17	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,267,575.86	1,267,575.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,506,707.30	12,506,707.30	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
	59,837,046.86	**15,734,691.44**	**37,886,985.75**	**6,215,369.67**	**2,001,406.03**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25120 Flushing Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,293,854.89	332,395.96	33,961,458.93	0.00	0.00
Support Serv - Pupil	4,594,232.47	0.00	4,594,232.47	0.00	0.00
Support Serv - Instructional	1,712,401.49	20,123.19	1,692,278.30	0.00	0.00
Support Serv - Board of Ed	99,012.61	0.00	99,012.61	0.00	0.00
Support Serv - Executive Adm	433,845.68	0.00	433,845.68	0.00	0.00
Support Serv - Grant Writer	27,692.99	0.00	27,692.99	0.00	0.00
Support Serv - School Adm	2,935,926.86	0.00	2,935,926.86	0.00	0.00
Support Serv - Business	578,367.22	431.00	75,497.30	502,438.92	502,438.92
Operations and Maintenance	5,389,839.56	135,716.15	375,482.16	4,878,641.25	0.00
Pupil Transportation	2,232,073.82	309,049.12	1,923,024.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	191,051.27	0.00	191,051.27	0.00	0.00
Support Serv - Staff & Personnel	414,813.58	0.00	31,716.34	383,097.24	383,097.24
Support Serv - Technology	573,867.14	0.00	6,981.10	566,886.04	566,886.04
Support Serv - Pupil Accounting	959.40	0.00	959.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,065,935.43	25,270.73	1,040,664.70	0.00	0.00
Community Services	70,876.63	0.00	70,876.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,035.00	19,035.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	12,513.88	0.00	9,650.00	2,863.88	2,863.88
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,497.34	0.00	1,497.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,218,370.39	1,527,151.86	1,691,218.53	0.00	0.00
Community Services	776,282.29	0.00	776,282.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,247.60	21,247.60	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,295,629.16	3,295,629.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,524,767.96	2,524,767.96	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	4,756,521.34	4,756,521.34	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	69,240,616.00	**12,967,339.07**	**49,939,349.60**	**6,333,927.33**	**1,455,286.08**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25130 Atherton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,291,933.18	6,253.44	5,285,679.74	0.00	0.00
Support Serv - Pupil	1,071,513.03	0.00	1,071,513.03	0.00	0.00
Support Serv - Instructional	785,612.02	0.00	785,612.02	0.00	0.00
Support Serv - Board of Ed	67,261.96	0.00	67,261.96	0.00	0.00
Support Serv - Executive Adm	412,689.18	1,604.30	411,084.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	732,502.11	0.00	732,502.11	0.00	0.00
Support Serv - Business	170,726.66	0.00	1,210.37	169,516.29	169,516.29
Operations and Maintenance	1,328,946.02	92,565.93	221,715.61	1,014,664.48	0.00
Pupil Transportation	382,987.21	0.00	382,987.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,870.77	0.00	7,870.77	0.00	0.00
Support Serv - Staff & Personnel	9,555.54	0.00	9,123.28	432.26	432.26
Support Serv - Technology	147,715.33	0.00	18,787.81	128,927.52	128,927.52
Support Serv - Pupil Accounting	4,170.82	0.00	4,170.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	192,474.42	360.25	192,114.17	0.00	0.00
Community Services	25,956.76	18.56	25,938.20	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	808,590.43	301,864.60	506,725.83	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 **	728,500.00	728,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	195,944.82	195,944.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,364,950.26	**1,327,111.90**	**9,724,297.81**	**1,313,540.55**	**298,876.07**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25140 Davison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,558,613.40	140,435.91	43,418,177.49	0.00	0.00
Support Serv - Pupil	6,040,338.57	0.00	6,040,338.57	0.00	0.00
Support Serv - Instructional	4,964,968.94	2,324.02	4,962,644.92	0.00	0.00
Support Serv - Board of Ed	213,834.97	0.00	213,834.97	0.00	0.00
Support Serv - Executive Adm	519,117.84	0.00	519,117.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,824,467.44	0.00	4,824,467.44	0.00	0.00
Support Serv - Business	887,928.65	2,836.35	3,337.36	881,754.94	881,754.94
Operations and Maintenance	8,573,845.30	688,511.87	229,412.43	7,655,921.00	0.00
Pupil Transportation	3,758,723.78	311,338.49	3,447,385.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	270,550.54	0.00	270,550.54	0.00	0.00
Support Serv - Staff & Personnel	581,180.87	0.00	3,965.14	577,215.73	577,215.73
Support Serv - Technology	2,058,077.54	415,962.13	754,825.98	887,289.43	887,289.43
Support Serv - Pupil Accounting	98,649.04	0.00	98,649.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,565,333.72	4,141.53	1,561,192.19	0.00	0.00
Community Services	740,169.65	0.00	740,169.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	119,485.38	119,485.38	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	4,811,043.97	1,991,798.16	2,819,245.81	0.00	0.00
Community Services	622,048.27	0.00	622,048.27	0.00	0.00
Payments to Government Agencies	300.00	300.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,315,876.39	5,315,876.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,692,245.86	16,692,245.86	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
	106,216,800.12	**25,685,256.09**	**70,529,362.93**	**10,002,181.10**	**2,346,260.10**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25150 Clio Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,471,730.11	20,508.98	19,451,221.13	0.00	0.00
Support Serv - Pupil	1,978,979.44	0.00	1,978,979.44	0.00	0.00
Support Serv - Instructional	1,387,279.66	166,222.00	1,221,057.66	0.00	0.00
Support Serv - Board of Ed	223,742.89	0.00	223,742.89	0.00	0.00
Support Serv - Executive Adm	369,663.80	0.00	369,663.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,205,487.02	0.00	2,205,487.02	0.00	0.00
Support Serv - Business	529,166.44	27,631.83	4,697.88	496,836.73	496,836.73
Operations and Maintenance	4,927,376.51	0.00	841,329.54	4,086,046.97	0.00
Pupil Transportation	1,998,354.55	275,282.00	1,723,072.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	70,640.52	0.00	70,640.52	0.00	0.00
Support Serv - Staff & Personnel	186,665.70	0.00	14,501.24	172,164.46	172,164.46
Support Serv - Technology	817,035.80	158,258.40	43,975.00	614,802.40	614,802.40
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	628,910.91	38,603.72	590,307.19	0.00	0.00
Community Services	284,660.13	16,910.00	267,750.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,435,051.01	1,435,051.01	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	8,048.40	8,048.40	0.00	0.00	0.00
Pupil Transportation	471,576.55	0.00	471,576.55	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,001,394.42	936,500.80	1,064,893.62	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	519,997.96	519,997.96	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,672,656.57	2,672,656.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,355,099.59	6,355,099.59	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
	48,543,517.98	**12,630,771.26**	**30,542,896.16**	**5,369,850.56**	**1,283,803.59**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25180 Swartz Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,299,721.52	30,221.59	25,269,499.93	0.00	0.00
Support Serv - Pupil	4,352,287.53	0.00	4,352,287.53	0.00	0.00
Support Serv - Instructional	1,960,006.04	118.00	1,959,888.04	0.00	0.00
Support Serv - Board of Ed	105,351.80	0.00	105,351.80	0.00	0.00
Support Serv - Executive Adm	762,590.73	0.00	762,590.73	0.00	0.00
Support Serv - Grant Writer	221,783.80	0.00	221,783.80	0.00	0.00
Support Serv - School Adm	2,942,082.96	0.00	2,942,082.96	0.00	0.00
Support Serv - Business	817,333.83	52,513.52	129,363.64	635,456.67	635,456.67
Operations and Maintenance	4,170,761.79	0.00	278,923.09	3,891,838.70	0.00
Pupil Transportation	2,432,479.68	563,615.93	1,868,863.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	78,178.84	0.00	78,178.84	0.00	0.00
Support Serv - Staff & Personnel	373,756.88	0.00	4,451.87	369,305.01	369,305.01
Support Serv - Technology	338,182.81	0.00	131,519.41	206,663.40	206,663.40
Support Serv - Pupil Accounting	91,073.58	0.00	91,073.58	0.00	0.00
Support Serv - Central - Other	526,953.80	0.00	526,953.80	0.00	0.00
Support Serv - Other	921,660.70	13,545.38	908,115.32	0.00	0.00
Community Services	410,365.20	28,663.46	381,701.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	86,025.27	86,025.27	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	2,915,791.61	1,438,566.30	1,477,225.31	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 **	4,028,381.68	4,028,381.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,980,505.77	2,980,505.77	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
	55,815,275.82	**9,222,156.90**	**41,489,855.14**	**5,103,263.78**	**1,211,425.08**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25200 Lake Fenton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,927,870.60	106,537.75	16,821,332.85	0.00	0.00
Support Serv - Pupil	2,087,475.31	7,893.43	2,079,581.88	0.00	0.00
Support Serv - Instructional	950,282.99	7,893.43	942,389.56	0.00	0.00
Support Serv - Board of Ed	189,815.57	0.00	189,815.57	0.00	0.00
Support Serv - Executive Adm	562,755.04	11,566.64	551,188.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,451,094.52	26,348.07	1,424,746.45	0.00	0.00
Support Serv - Business	433,515.81	22,578.94	67,768.75	343,168.12	343,168.12
Operations and Maintenance	2,802,228.83	46,559.39	373,745.94	2,381,923.50	0.00
Pupil Transportation	977,384.50	0.00	977,384.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,379.69	0.00	6,379.69	0.00	0.00
Support Serv - Staff & Personnel	187,623.36	0.00	43,771.22	143,852.14	143,852.14
Support Serv - Technology	606,975.59	154,443.12	7,338.43	445,194.04	445,194.04
Support Serv - Pupil Accounting	26,454.91	0.00	26,454.91	0.00	0.00
Support Serv - Central - Other	22,416.33	0.00	22,416.33	0.00	0.00
Support Serv - Other	719,073.01	19,278.78	699,794.23	0.00	0.00
Community Services	111,228.98	0.00	111,228.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,062.20	16,062.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	12,514.08	0.00	12,514.08	0.00	0.00
Support Serv - Instructional	69,500.52	7,893.91	61,606.61	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	260.73	0.00	260.73	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	4,840.75	0.00	4,577.00	263.75	263.75
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,874,452.02	718,266.43	1,156,185.59	0.00	0.00
Community Services	269,287.62	6,369.61	262,918.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,774,344.31	1,774,344.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,664,922.10	1,664,922.10	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
	33,748,759.37	**4,590,958.11**	**25,843,399.71**	**3,314,401.55**	**932,478.05**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25210 Westwood Heights Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,875,098.19	9,666.44	10,865,431.75	0.00	0.00
Support Serv - Pupil	2,701,968.45	0.00	2,701,968.45	0.00	0.00
Support Serv - Instructional	921,724.36	267.99	921,456.37	0.00	0.00
Support Serv - Board of Ed	207,471.07	0.00	207,471.07	0.00	0.00
Support Serv - Executive Adm	510,572.19	0.00	510,572.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,515,347.28	0.00	1,515,347.28	0.00	0.00
Support Serv - Business	234,312.35	0.00	16,861.39	217,450.96	217,450.96
Operations and Maintenance	2,759,236.81	43,352.00	414,335.72	2,301,549.09	0.00
Pupil Transportation	719,178.08	0.00	719,178.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	94,821.16	0.00	94,821.16	0.00	0.00
Support Serv - Staff & Personnel	12,132.66	0.00	1,374.65	10,758.01	10,758.01
Support Serv - Technology	393,625.32	0.00	10,803.01	382,822.31	382,822.31
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	425,231.46	2,802.84	422,428.62	0.00	0.00
Community Services	65,420.27	0.00	65,420.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	346,661.41	346,661.41	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	1,109,397.69	460,496.32	648,901.37	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 **	585,085.00	585,085.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,477,283.75	**1,448,332.00**	**19,116,371.38**	**2,912,580.37**	**611,031.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25230 Bentley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,180,672.85	0.00	5,180,672.85	0.00	0.00
Support Serv - Pupil	582,463.33	0.00	582,463.33	0.00	0.00
Support Serv - Instructional	359,265.51	0.00	359,265.51	0.00	0.00
Support Serv - Board of Ed	140,122.82	0.00	140,122.82	0.00	0.00
Support Serv - Executive Adm	393,783.73	0.00	393,783.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	771,608.53	0.00	771,608.53	0.00	0.00
Support Serv - Business	209,180.38	0.00	717.20	208,463.18	208,463.18
Operations and Maintenance	1,160,426.09	399.99	177,230.06	982,796.04	0.00
Pupil Transportation	252,191.73	0.00	252,191.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,622.43	0.00	8,622.43	0.00	0.00
Support Serv - Staff & Personnel	12,930.08	0.00	6,284.98	6,645.10	6,645.10
Support Serv - Technology	191,146.10	0.00	0.00	191,146.10	191,146.10
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	385,496.92	0.00	385,496.92	0.00	0.00
Community Services	5,157.20	0.00	5,157.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,650.00	3,650.00	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	759,273.69	361,061.13	398,212.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,073,962.32	1,073,962.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,514,963.25	4,514,963.25	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
	16,004,916.96	**5,954,036.69**	**8,661,829.85**	**1,389,050.42**	**406,254.38**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25240 Beecher Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,382,464.80	66.95	6,382,397.85	0.00	0.00
Support Serv - Pupil	1,311,129.70	0.00	1,311,129.70	0.00	0.00
Support Serv - Instructional	1,115,073.27	0.00	1,115,073.27	0.00	0.00
Support Serv - Board of Ed	95,598.12	0.00	95,598.12	0.00	0.00
Support Serv - Executive Adm	417,226.83	0.00	417,226.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	510,921.32	0.00	510,921.32	0.00	0.00
Support Serv - Business	258,723.69	0.00	9,740.00	248,983.69	248,983.69
Operations and Maintenance	1,842,045.58	0.00	476,690.00	1,365,355.58	0.00
Pupil Transportation	442,359.11	0.00	442,359.11	0.00	0.00
Support Serv - Planning & Research	4,869.51	0.00	4,869.51	0.00	0.00
Support Serv - Communication	6,757.11	0.00	6,757.11	0.00	0.00
Support Serv - Staff & Personnel	153,910.22	0.00	82,143.00	71,767.22	71,767.22
Support Serv - Technology	150,173.35	0.00	0.00	150,173.35	150,173.35
Support Serv - Pupil Accounting	57,884.72	0.00	57,884.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	283,274.29	0.00	283,274.29	0.00	0.00
Community Services	211,460.86	0.00	211,460.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,400,053.15	2,398,188.57	2,001,864.58	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	571,605.04	219,817.31	351,787.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	7.87	7.87	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	522,231.98	522,231.98	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
	18,737,770.52	**3,140,312.68**	**13,761,178.00**	**1,836,279.84**	**470,924.26**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25250 Linden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,505,743.22	97.49	20,505,645.73	0.00	0.00
Support Serv - Pupil	3,101,472.45	0.00	3,101,472.45	0.00	0.00
Support Serv - Instructional	1,047,776.81	3,745.63	1,044,031.18	0.00	0.00
Support Serv - Board of Ed	112,348.47	0.00	112,348.47	0.00	0.00
Support Serv - Executive Adm	453,231.22	0.00	453,231.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,862,918.17	0.00	1,862,918.17	0.00	0.00
Support Serv - Business	505,614.62	4,188.03	0.00	501,426.59	501,426.59
Operations and Maintenance	2,797,007.95	0.00	242,870.14	2,554,137.81	0.00
Pupil Transportation	1,457,140.66	0.00	1,457,140.66	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	13,260.96	0.00	10,372.59	2,888.37	2,888.37
Support Serv - Technology	694,632.18	0.00	0.00	694,632.18	694,632.18
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	570,769.23	0.00	570,769.23	0.00	0.00
Community Services	465,359.94	0.00	465,359.94	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	385,022.12	50,000.00	335,022.12	0.00	0.00
Support Serv - Pupil	72,046.66	0.00	72,046.66	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,839,924.99	869,174.62	970,750.37	0.00	0.00
Community Services	359,838.15	0.00	359,838.15	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 **	3,520,420.00	3,520,420.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,097,082.15	12,097,082.15	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
	51,861,609.95	**16,544,707.92**	**31,563,817.08**	**3,753,084.95**	**1,198,947.14**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25260 Montrose Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,449,139.25	12,681.25	12,436,458.00	0.00	0.00
Support Serv - Pupil	1,040,799.85	0.00	1,040,799.85	0.00	0.00
Support Serv - Instructional	1,042,166.42	0.00	1,042,166.42	0.00	0.00
Support Serv - Board of Ed	79,955.16	0.00	79,955.16	0.00	0.00
Support Serv - Executive Adm	377,677.74	3,166.50	374,511.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,016,297.69	1,256.00	1,015,041.69	0.00	0.00
Support Serv - Business	291,231.77	1,604.50	6,516.00	283,111.27	283,111.27
Operations and Maintenance	2,076,406.10	39,060.53	127,436.20	1,909,909.37	0.00
Pupil Transportation	505,434.51	0.00	505,434.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,792.25	0.00	15,792.25	0.00	0.00
Support Serv - Staff & Personnel	11,050.53	0.00	5,777.62	5,272.91	5,272.91
Support Serv - Technology	201,696.76	0.00	0.00	201,696.76	201,696.76
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	441,929.50	0.00	441,929.50	0.00	0.00
Community Services	181,161.49	0.00	181,161.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	493,835.96	493,835.96	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	1,623,393.35	674,361.16	949,032.19	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 **	3,262,218.15	3,262,218.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,518,917.03	5,518,917.03	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
	30,629,103.51	**10,007,101.08**	**18,222,012.12**	**2,399,990.31**	**490,080.94**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25280 LakeVille Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,209,944.39	13,030.08	8,196,914.31	0.00	0.00
Support Serv - Pupil	772,198.02	0.00	772,198.02	0.00	0.00
Support Serv - Instructional	535,773.69	0.00	535,773.69	0.00	0.00
Support Serv - Board of Ed	182,185.92	0.00	182,185.92	0.00	0.00
Support Serv - Executive Adm	359,698.90	0.00	359,698.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	763,234.78	0.00	763,234.78	0.00	0.00
Support Serv - Business	286,319.04	45,625.73	7,702.21	232,991.10	232,991.10
Operations and Maintenance	1,622,657.67	0.00	45,540.44	1,577,117.23	0.00
Pupil Transportation	1,148,799.57	0.00	1,148,799.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,926.94	0.00	12,926.94	0.00	0.00
Support Serv - Staff & Personnel	29,940.05	0.00	11,319.87	18,620.18	18,620.18
Support Serv - Technology	159,315.26	0.00	0.00	159,315.26	159,315.26
Support Serv - Pupil Accounting	14,589.63	0.00	14,589.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,778.63	0.00	372,778.63	0.00	0.00
Community Services	59,338.98	0.00	59,338.98	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	938,720.23	394,573.48	544,146.75	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 **	1,065,418.00	1,065,418.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,533,839.70	**1,518,647.29**	**13,027,148.64**	**1,988,043.77**	**410,926.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25902 Woodland Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,169,967.02	0.00	2,169,967.02	0.00	0.00
Support Serv - Pupil	279,671.81	0.00	279,671.81	0.00	0.00
Support Serv - Instructional	165,824.18	0.00	165,824.18	0.00	0.00
Support Serv - Board of Ed	94,252.78	0.00	94,252.78	0.00	0.00
Support Serv - Executive Adm	219,627.44	0.00	219,627.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	191,035.85	0.00	191,035.85	0.00	0.00
Support Serv - Business	89,216.53	31.96	5,408.77	83,775.80	83,775.80
Operations and Maintenance	386,569.82	0.00	12,969.84	373,599.98	0.00
Pupil Transportation	91,318.62	0.00	91,318.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,348.01	0.00	1,348.01	0.00	0.00
Support Serv - Staff & Personnel	22,808.20	0.00	1,669.42	21,138.78	21,138.78
Support Serv - Technology	103,009.64	0.00	0.00	103,009.64	103,009.64
Support Serv - Pupil Accounting	21,929.50	0.00	21,929.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	79,144.66	0.00	79,144.66	0.00	0.00
Community Services	12,571.54	0.00	12,571.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	244,893.74	244,893.74	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,706.79	192,090.21	68,616.58	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
	4,433,896.13	**437,015.91**	**3,415,356.02**	**581,524.20**	**207,924.22**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25903 Grand Blanc Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,068,048.00	0.00	2,068,048.00	0.00	0.00
Support Serv - Pupil	200,974.00	0.00	200,974.00	0.00	0.00
Support Serv - Instructional	74,046.00	0.00	74,046.00	0.00	0.00
Support Serv - Board of Ed	43,476.00	0.00	43,476.00	0.00	0.00
Support Serv - Executive Adm	455,553.00	0.00	455,553.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	262,429.00	0.00	262,429.00	0.00	0.00
Support Serv - Business	40,184.00	37,233.00	0.00	2,951.00	2,951.00
Operations and Maintenance	364,027.00	6,660.00	55,975.00	301,392.00	0.00
Pupil Transportation	440,466.00	0.00	440,466.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	105,292.00	0.00	0.00	105,292.00	105,292.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,882.00	0.00	24,882.00	0.00	0.00
Community Services	34,579.00	0.00	34,579.00	0.00	0.00
Payments to Government Agencies	2,502.00	2,502.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	460,685.00	345,408.00	115,277.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	495,336.00	495,336.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,700.00	10,700.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,083,179.00	**897,839.00**	**3,775,705.00**	**409,635.00**	**108,243.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25904 Northridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,363,418.49	0.00	1,363,418.49	0.00	0.00
Support Serv - Pupil	180,439.47	0.00	180,439.47	0.00	0.00
Support Serv - Instructional	187,963.51	0.00	187,963.51	0.00	0.00
Support Serv - Board of Ed	26,724.31	0.00	26,724.31	0.00	0.00
Support Serv - Executive Adm	245,588.80	0.00	245,588.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	347,219.22	0.00	347,219.22	0.00	0.00
Support Serv - Business	102,962.68	0.00	7,492.40	95,470.28	95,470.28
Operations and Maintenance	348,344.41	0.00	55,621.96	292,722.45	0.00
Pupil Transportation	101,423.00	0.00	101,423.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,238.05	0.00	34,238.05	0.00	0.00
Support Serv - Staff & Personnel	44,021.80	0.00	3,374.50	40,647.30	40,647.30
Support Serv - Technology	15,822.84	0.00	0.00	15,822.84	15,822.84
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	23,307.77	0.00	23,307.77	0.00	0.00
Community Services	43,887.55	0.00	43,887.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	64,133.00	64,133.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	304,312.44	26,868.66	277,443.78	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
	3,433,807.34	**91,001.66**	**2,898,142.81**	**444,662.87**	**151,940.42**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25905 International Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,630,879.19	0.00	5,630,879.19	0.00	0.00
Support Serv - Pupil	1,315,006.62	0.00	1,315,006.62	0.00	0.00
Support Serv - Instructional	1,785,765.13	0.00	1,785,765.13	0.00	0.00
Support Serv - Board of Ed	45,865.08	0.00	45,865.08	0.00	0.00
Support Serv - Executive Adm	669,160.26	0.00	669,160.26	0.00	0.00
Support Serv - Grant Writer	68,681.63	0.00	68,681.63	0.00	0.00
Support Serv - School Adm	661,698.58	0.00	661,698.58	0.00	0.00
Support Serv - Business	150,097.20	0.00	0.00	150,097.20	150,097.20
Operations and Maintenance	1,147,031.22	2,606.83	212,947.06	931,477.33	0.00
Pupil Transportation	587,720.46	0.00	587,720.46	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	279,285.38	0.00	15,497.88	263,787.50	263,787.50
Support Serv - Technology	552,529.66	0.00	93,198.70	459,330.96	459,330.96
Support Serv - Pupil Accounting	45,674.53	0.00	45,674.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,733.67	0.00	306,733.67	0.00	0.00
Community Services	105,076.11	0.00	105,076.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	58,928.37	58,928.37	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	240.00	0.00	0.00	240.00	240.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	838,564.28	523,710.29	314,853.99	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 **	1,189,026.88	1,189,026.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	89,560.18	89,560.18	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
	15,527,524.43	**1,863,832.55**	**11,858,758.89**	**1,804,932.99**	**873,455.66**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25907 Linden Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,726,990.00	0.00	4,726,990.00	0.00	0.00
Support Serv - Pupil	561,592.00	0.00	561,592.00	0.00	0.00
Support Serv - Instructional	1,203,864.00	0.00	1,203,864.00	0.00	0.00
Support Serv - Board of Ed	144,497.00	0.00	144,497.00	0.00	0.00
Support Serv - Executive Adm	324,964.00	0.00	324,964.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	773,365.00	0.00	773,365.00	0.00	0.00
Support Serv - Business	279,404.00	0.00	0.00	279,404.00	279,404.00
Operations and Maintenance	1,393,903.00	0.00	0.00	1,393,903.00	0.00
Pupil Transportation	249,551.00	0.00	249,551.00	0.00	0.00
Support Serv - Planning & Research	10,241.00	0.00	10,241.00	0.00	0.00
Support Serv - Communication	80,695.00	0.00	80,695.00	0.00	0.00
Support Serv - Staff & Personnel	463,268.00	0.00	0.00	463,268.00	463,268.00
Support Serv - Technology	142,050.00	0.00	0.00	142,050.00	142,050.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	71,198.00	0.00	71,198.00	0.00	0.00
Support Serv - Other	21,863.00	0.00	21,863.00	0.00	0.00
Community Services	145,994.00	0.00	145,994.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,593,439.00	**0.00**	**8,314,814.00**	**2,278,625.00**	**884,722.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25909 Burton Glen Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,661,857.00	0.00	4,661,857.00	0.00	0.00
Support Serv - Pupil	546,431.00	0.00	546,431.00	0.00	0.00
Support Serv - Instructional	1,023,663.00	0.00	1,023,663.00	0.00	0.00
Support Serv - Board of Ed	83,812.00	0.00	83,812.00	0.00	0.00
Support Serv - Executive Adm	307,788.00	0.00	307,788.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	734,201.00	0.00	734,201.00	0.00	0.00
Support Serv - Business	134,814.00	0.00	0.00	134,814.00	134,814.00
Operations and Maintenance	1,497,587.00	0.00	450.00	1,497,137.00	0.00
Pupil Transportation	450,925.00	0.00	450,925.00	0.00	0.00
Support Serv - Planning & Research	4,962.00	0.00	4,962.00	0.00	0.00
Support Serv - Communication	43,872.00	0.00	43,872.00	0.00	0.00
Support Serv - Staff & Personnel	209,059.00	0.00	0.00	209,059.00	209,059.00
Support Serv - Technology	114,304.00	0.00	1,575.00	112,729.00	112,729.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	34,657.00	0.00	34,657.00	0.00	0.00
Support Serv - Other	18,457.00	0.00	18,457.00	0.00	0.00
Community Services	165,772.00	0.00	165,772.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,032,161.00	**0.00**	**8,078,422.00**	**1,953,739.00**	**456,602.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25910 Richfield Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,099,748.00	0.00	4,099,748.00	0.00	0.00
Support Serv - Pupil	688,175.00	0.00	688,175.00	0.00	0.00
Support Serv - Instructional	488,577.00	0.00	488,577.00	0.00	0.00
Support Serv - Board of Ed	103,964.00	0.00	103,964.00	0.00	0.00
Support Serv - Executive Adm	748,526.00	0.00	748,526.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	440,118.00	0.00	440,118.00	0.00	0.00
Support Serv - Business	54,252.00	0.00	0.00	54,252.00	54,252.00
Operations and Maintenance	1,187,263.00	83,830.00	196,515.00	906,918.00	0.00
Pupil Transportation	761,464.00	0.00	761,464.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	237,891.00	53,498.00	0.00	184,393.00	184,393.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,046.00	0.00	28,046.00	0.00	0.00
Community Services	52,800.00	0.00	52,800.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	287,952.00	287,952.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	917,260.00	609,770.00	307,490.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	403,874.00	403,874.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,499,910.00	**1,438,924.00**	**7,915,423.00**	**1,145,563.00**	**238,645.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25911 Madison Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,538,825.36	0.00	6,538,825.36	0.00	0.00
Support Serv - Pupil	143,122.10	0.00	143,122.10	0.00	0.00
Support Serv - Instructional	245,008.55	58,958.23	186,050.32	0.00	0.00
Support Serv - Board of Ed	41,375.26	0.00	41,375.26	0.00	0.00
Support Serv - Executive Adm	1,333,064.96	0.00	1,333,064.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	681,911.18	0.00	681,911.18	0.00	0.00
Support Serv - Business	44,707.19	31,921.36	0.00	12,785.83	12,785.83
Operations and Maintenance	1,121,718.88	273,277.70	196,171.41	652,269.77	0.00
Pupil Transportation	1,090,648.17	489,831.32	600,816.85	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	627,646.67	0.00	627,646.67	0.00	0.00
Community Services	5,591.72	0.00	5,591.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	197,765.97	197,765.97	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	628,084.49	431,504.61	196,579.88	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 **	697,144.46	697,144.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,396,614.96	**2,180,403.65**	**10,551,155.71**	**665,055.60**	**12,785.83**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25912 The New Standard Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,748,902.92	0.00	5,748,902.92	0.00	0.00
Support Serv - Pupil	394,116.28	0.00	394,116.28	0.00	0.00
Support Serv - Instructional	438,721.72	23,387.90	415,333.82	0.00	0.00
Support Serv - Board of Ed	70,882.44	0.00	70,882.44	0.00	0.00
Support Serv - Executive Adm	1,043,908.11	0.00	1,043,908.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	653,813.52	0.00	653,813.52	0.00	0.00
Support Serv - Business	51,532.97	31,921.36	0.00	19,611.61	19,611.61
Operations and Maintenance	1,930,896.29	271,857.09	544,797.18	1,114,242.02	0.00
Pupil Transportation	640,933.25	127,399.60	513,533.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,325.00	0.00	1,325.00	0.00	0.00
Support Serv - Staff & Personnel	17,186.02	0.00	17,186.02	0.00	0.00
Support Serv - Technology	80,899.29	0.00	0.00	80,899.29	80,899.29
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	802,578.69	6,626.00	795,952.69	0.00	0.00
Community Services	83,736.25	0.00	83,736.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,512,867.47	2,512,867.47	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	925,699.03	506,091.10	419,607.93	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
	15,397,999.25	**3,480,150.52**	**10,703,095.81**	**1,214,752.92**	**100,510.90**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25914 Greater Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,150,697.44	0.00	1,150,697.44	0.00	0.00
Support Serv - Pupil	324,065.09	0.00	324,065.09	0.00	0.00
Support Serv - Instructional	75,496.31	0.00	75,496.31	0.00	0.00
Support Serv - Board of Ed	61,511.00	0.00	61,511.00	0.00	0.00
Support Serv - Executive Adm	424,010.14	0.00	424,010.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	286,000.26	0.00	286,000.26	0.00	0.00
Support Serv - Business	2,933.28	0.00	0.00	2,933.28	2,933.28
Operations and Maintenance	375,935.15	0.00	97,971.26	277,963.89	0.00
Pupil Transportation	98,301.75	0.00	98,301.75	0.00	0.00
Support Serv - Planning & Research	8,334.56	0.00	8,334.56	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	24,800.30	0.00	20,850.11	3,950.19	3,950.19
Support Serv - Technology	48,620.00	0.00	7,764.49	40,855.51	40,855.51
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	417.59	0.00	417.59	0.00	0.00
Community Services	19,017.75	0.00	19,017.75	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	287,992.70	235,298.48	52,694.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,188,133.32	**235,298.48**	**2,627,131.97**	**325,702.87**	**47,738.98**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25915 WAY Academy - Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	567,311.23	0.00	567,311.23	0.00	0.00
Support Serv - Pupil	157,427.50	0.00	157,427.50	0.00	0.00
Support Serv - Instructional	40,246.26	0.00	40,246.26	0.00	0.00
Support Serv - Board of Ed	12,377.76	1,404.20	10,973.56	0.00	0.00
Support Serv - Executive Adm	125,156.35	0.00	125,156.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	66,268.72	0.00	66,268.72	0.00	0.00
Support Serv - Business	75,023.04	0.00	0.00	75,023.04	75,023.04
Operations and Maintenance	197,497.75	0.00	39,426.26	158,071.49	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	33,126.40	0.00	33,126.40	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	49,826.69	0.00	3,983.76	45,842.93	45,842.93
Support Serv - Pupil Accounting	7,494.56	0.00	7,494.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,839.59	0.00	13,839.59	0.00	0.00
Community Services	5,842.60	0.00	5,842.60	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,351,438.45	**1,404.20**	**1,071,096.79**	**278,937.46**	**120,865.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25916 Eagle's Nest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,005,019.18	0.00	1,005,019.18	0.00	0.00
Support Serv - Pupil	79,773.19	0.00	79,773.19	0.00	0.00
Support Serv - Instructional	142,915.52	0.00	142,915.52	0.00	0.00
Support Serv - Board of Ed	39,062.04	0.00	39,062.04	0.00	0.00
Support Serv - Executive Adm	48,219.00	0.00	48,219.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,157.23	0.00	189,157.23	0.00	0.00
Support Serv - Business	555,731.93	0.00	0.00	555,731.93	555,731.93
Operations and Maintenance	788,189.74	242,140.92	20,102.16	525,946.66	0.00
Pupil Transportation	67,975.00	0.00	67,975.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	265.24	265.24	0.00	0.00	0.00
Support Serv - Technology	18,552.22	0.00	5,055.00	13,497.22	13,497.22
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	9,345.00	0.00	9,345.00	0.00	0.00
Community Services	10,396.12	0.00	10,396.12	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	219,891.47	195,778.52	24,112.95	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
	3,174,492.88	**438,184.68**	**1,641,132.39**	**1,095,175.81**	**569,229.15**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,135,168.78	8,627.07	1,126,541.71	0.00	0.00
Support Serv - Pupil	165,923.31	0.00	165,923.31	0.00	0.00
Support Serv - Instructional	39,874.95	39,224.95	650.00	0.00	0.00
Support Serv - Board of Ed	60,775.02	0.00	60,775.02	0.00	0.00
Support Serv - Executive Adm	40,580.21	0.00	40,580.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	470,564.26	6,195.69	464,368.57	0.00	0.00
Support Serv - Business	80,641.22	379.90	0.00	80,261.32	80,261.32
Operations and Maintenance	595,362.27	8,365.58	105,275.63	481,721.06	0.00
Pupil Transportation	19,211.89	0.00	19,211.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,485.53	0.00	32,485.53	0.00	0.00
Support Serv - Staff & Personnel	1,294.03	0.00	0.00	1,294.03	1,294.03
Support Serv - Technology	190,053.26	27,444.11	0.00	162,609.15	162,609.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	67,201.47	0.00	67,201.47	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,899,136.20	**90,237.30**	**2,083,013.34**	**725,885.56**	**244,164.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
25919 Flint Cultural Center Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,959,146.22	0.00	4,959,146.22	0.00	0.00
Support Serv - Pupil	622,524.61	0.00	622,524.61	0.00	0.00
Support Serv - Instructional	523,508.70	0.00	523,508.70	0.00	0.00
Support Serv - Board of Ed	42,008.82	0.00	42,008.82	0.00	0.00
Support Serv - Executive Adm	600,428.01	0.00	600,428.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	581,017.45	0.00	581,017.45	0.00	0.00
Support Serv - Business	239,283.52	0.00	20,261.00	219,022.52	219,022.52
Operations and Maintenance	1,029,199.05	0.00	57,196.35	972,002.70	0.00
Pupil Transportation	60,474.41	0.00	60,474.41	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	13,135.04	0.00	0.00	13,135.04	13,135.04
Support Serv - Technology	161,591.37	0.00	0.00	161,591.37	161,591.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1.00	0.00	1.00	0.00	0.00
Support Serv - Other	107,919.43	0.00	107,919.43	0.00	0.00
Community Services	56,532.78	0.00	56,532.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	50,105.00	50,105.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,574.50	0.00	9,578.35	996.15	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	906,292.63	592,907.31	313,385.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,963,742.54	**643,012.31**	**7,953,982.45**	**1,366,747.78**	**393,748.93**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
26010 Beaverton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,352,547.02	57,281.64	7,295,265.38	0.00	0.00
Support Serv - Pupil	820,416.38	0.00	820,416.38	0.00	0.00
Support Serv - Instructional	402,974.11	0.00	402,974.11	0.00	0.00
Support Serv - Board of Ed	90,453.20	0.00	90,453.20	0.00	0.00
Support Serv - Executive Adm	188,548.59	1,975.00	186,573.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	607,815.76	0.00	607,815.76	0.00	0.00
Support Serv - Business	527,335.22	0.00	6,005.29	521,329.93	521,329.93
Operations and Maintenance	1,167,757.31	10,838.59	6,684.36	1,150,234.36	0.00
Pupil Transportation	777,239.52	0.00	777,239.52	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	42,551.86	0.00	33,922.63	8,629.23	8,629.23
Support Serv - Technology	401,874.16	33,819.35	0.00	368,054.81	368,054.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	120,998.69	0.00	120,998.69	0.00	0.00
Support Serv - Other	277,764.32	0.00	277,764.32	0.00	0.00
Community Services	21,486.77	0.00	21,486.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,313,998.70	736,440.97	577,557.73	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 **	1,129,204.95	1,129,204.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,166,221.73	1,166,221.73	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
	16,409,188.29	**3,135,782.23**	**11,225,157.73**	**2,048,248.33**	**898,013.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
26040 Gladwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,957,134.08	0.00	12,957,134.08	0.00	0.00
Support Serv - Pupil	1,680,602.64	20,127.28	1,660,475.36	0.00	0.00
Support Serv - Instructional	996,012.82	0.00	996,012.82	0.00	0.00
Support Serv - Board of Ed	58,501.32	0.00	58,501.32	0.00	0.00
Support Serv - Executive Adm	216,758.24	0.00	216,758.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,270,447.05	0.00	1,270,447.05	0.00	0.00
Support Serv - Business	508,357.79	25,148.38	41,840.09	441,369.32	441,369.32
Operations and Maintenance	2,118,907.77	213,513.74	137,259.53	1,768,134.50	0.00
Pupil Transportation	1,535,917.44	127,377.00	1,408,540.44	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	5,412.21	0.00	2,484.00	2,928.21	2,928.21
Support Serv - Technology	974,483.40	459,942.16	0.00	514,541.24	514,541.24
Support Serv - Pupil Accounting	97,317.04	0.00	97,317.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	561,320.34	0.00	561,320.34	0.00	0.00
Community Services	30,509.95	0.00	30,509.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	153,168.00	153,168.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,567,767.07	688,270.70	879,496.37	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 **	438,484.00	438,484.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	531,947.75	531,947.75	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
	25,703,048.91	**2,657,979.01**	**20,318,096.63**	**2,726,973.27**	**958,838.77**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
27000 Gogebic-Ontonagon ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	241,505.33	9,806.70	231,698.63	0.00	0.00
Support Serv - Pupil	1,743,342.90	0.00	1,743,342.90	0.00	0.00
Support Serv - Instructional	2,364,973.43	800.20	2,364,173.23	0.00	0.00
Support Serv - Board of Ed	57,367.27	0.00	57,367.27	0.00	0.00
Support Serv - Executive Adm	375,380.40	6,910.63	368,469.77	0.00	0.00
Support Serv - Grant Writer	83,357.27	0.00	83,357.27	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	652,866.40	2,312.72	164,040.83	486,512.85	486,512.85
Operations and Maintenance	261,702.27	66,632.00	1,500.00	193,570.27	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	22,639.25	0.00	0.00	22,639.25	22,639.25
Support Serv - Technology	47,298.21	24,528.00	7,700.00	15,070.21	15,070.21
Support Serv - Pupil Accounting	14,447.87	0.00	14,447.87	0.00	0.00
Support Serv - Central - Other	178,615.42	0.00	178,615.42	0.00	0.00
Support Serv - Other	72,914.90	69,821.33	3,093.57	0.00	0.00
Community Services	684,094.95	26,896.64	657,198.31	0.00	0.00
Payments to Government Agencies	14,082,131.37	14,082,131.37	0.00	0.00	0.00
Facilities Acquisition	85,566.72	85,566.72	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,208,307.48	940.77	3,207,366.71	0.00	0.00
Support Serv - Pupil	3,321,366.14	0.00	3,321,366.14	0.00	0.00
Support Serv - Instructional	504,416.33	0.00	504,416.33	0.00	0.00
Support Serv - Board of Ed	39,091.65	0.00	39,091.65	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	141,873.92	0.00	141,873.92	0.00	0.00
Support Serv - Business	232,246.69	6,534.89	0.00	225,711.80	225,711.80
Operations and Maintenance	297,611.73	33,316.00	0.00	264,295.73	0.00
Pupil Transportation	367,393.68	0.00	367,393.68	0.00	0.00
Support Serv - Planning & Research	68,493.21	0.00	68,493.21	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,928.63	0.00	1,022.32	16,906.31	16,906.31
Support Serv - Technology	111,136.59	0.00	325.84	110,810.75	110,810.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	182,358.64	0.00	182,358.64	0.00	0.00
Support Serv - Other	54,405.75	42,153.17	12,252.58	0.00	0.00
Community Services	5,975.49	0.00	5,975.49	0.00	0.00
Payments to Government Agencies	89,363.44	89,363.44	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,610,173.33	**14,547,714.58**	**13,726,941.58**	**1,335,517.17**	**877,651.17**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
27010 Bessemer Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,130,289.44	0.00	3,130,289.44	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	39,058.27	0.00	39,058.27	0.00	0.00
Support Serv - Executive Adm	310,258.54	0.00	310,258.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	361,280.47	0.00	361,280.47	0.00	0.00
Support Serv - Business	29,902.22	20,866.61	0.00	9,035.61	9,035.61
Operations and Maintenance	677,606.39	15,882.95	46,512.73	615,210.71	0.00
Pupil Transportation	200,189.49	8,900.00	191,289.49	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	127,777.09	0.00	10,150.00	117,627.09	117,627.09
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	217,751.51	0.00	217,751.51	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	517,863.05	205,472.88	312,390.17	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 **	134,050.00	134,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,746,026.47	**385,172.44**	**4,618,980.62**	**741,873.41**	**126,662.70**

Michigan Department of Education
Costs for the Development of 2026-2027 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	7,012,823.03	0.00	7,012,823.03	0.00	0.00
Support Serv - Pupil	158,271.43	0.00	158,271.43	0.00	0.00
Support Serv - Instructional	192,365.56	0.00	192,365.56	0.00	0.00
Support Serv - Board of Ed	84,963.31	0.00	84,963.31	0.00	0.00
Support Serv - Executive Adm	440,474.87	0.00	440,474.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	482,713.46	0.00	482,713.46	0.00	0.00
Support Serv - Business	361,070.76	17,117.54	0.00	343,953.22	343,953.22
Operations and Maintenance	1,110,815.57	25,349.00	0.00	1,085,466.57	0.00
Pupil Transportation	308,829.69	0.00	308,829.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,481.45	0.00	11,481.45	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	49,237.58	0.00	49,237.58	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	850,871.71	319,985.19	530,886.52	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 **	553,795.00	553,795.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,617,713.42	**916,246.73**	**9,272,046.90**	**1,429,419.79**	**343,953.22**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
27070 Wakefield-Marenisco School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,343,877.82	0.00	2,343,877.82	0.00	0.00
Support Serv - Pupil	101,458.26	0.00	101,458.26	0.00	0.00
Support Serv - Instructional	2,384.00	0.00	2,384.00	0.00	0.00
Support Serv - Board of Ed	35,698.02	0.00	35,698.02	0.00	0.00
Support Serv - Executive Adm	203,393.29	0.00	203,393.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	126,449.88	0.00	126,449.88	0.00	0.00
Support Serv - Business	114,315.27	0.00	840.06	113,475.21	113,475.21
Operations and Maintenance	1,058,293.55	585,381.63	7,205.23	465,706.69	0.00
Pupil Transportation	174,998.40	0.00	174,998.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,750.29	0.00	0.00	43,750.29	43,750.29
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	153,687.35	0.00	153,687.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	270,048.80	90,545.97	179,502.83	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	116,634.43	116,634.43	0.00	0.00	0.00
Trust Funds					
All Costs *	8,700.00	0.00	8,700.00	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
	4,753,689.36	**792,562.03**	**3,338,195.14**	**622,932.19**	**157,225.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
27080 Watersmeet Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,705,708.94	0.00	2,705,708.94	0.00	0.00
Support Serv - Pupil	245,521.61	0.00	245,521.61	0.00	0.00
Support Serv - Instructional	44,619.98	0.00	44,619.98	0.00	0.00
Support Serv - Board of Ed	44,271.26	0.00	44,271.26	0.00	0.00
Support Serv - Executive Adm	290,080.58	0.00	290,080.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,883.86	0.00	8,883.86	0.00	0.00
Support Serv - Business	104,398.08	10,751.63	0.00	93,646.45	93,646.45
Operations and Maintenance	481,010.53	0.00	2,923.33	478,087.20	0.00
Pupil Transportation	166,161.96	0.00	166,161.96	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	50,939.73	0.00	0.00	50,939.73	50,939.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	178,141.97	0.00	178,141.97	0.00	0.00
Support Serv - Other	99,033.92	5,613.56	93,420.36	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	431,702.87	431,702.87	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	189,663.33	88,010.70	101,652.63	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,100.00	0.00	3,100.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,043,238.62	**536,078.76**	**3,884,486.48**	**622,673.38**	**144,586.18**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
28000 Northwest Education Services
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,180,777.12	0.00	1,180,777.12	0.00	0.00
Support Serv - Pupil	699,722.10	0.00	699,722.10	0.00	0.00
Support Serv - Instructional	5,587,632.51	14,200.29	5,573,432.22	0.00	0.00
Support Serv - Board of Ed	54,135.16	0.00	54,135.16	0.00	0.00
Support Serv - Executive Adm	597,425.31	0.00	597,425.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,200,701.07	3,842.80	144,312.92	1,052,545.35	1,052,545.35
Operations and Maintenance	367,733.47	3,299.55	63,912.52	300,521.40	0.00
Pupil Transportation	65,067.72	0.00	65,067.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	151,978.85	419.87	151,558.98	0.00	0.00
Support Serv - Staff & Personnel	205,592.00	145.82	13,885.54	191,560.64	191,560.64
Support Serv - Technology	1,351,084.13	35,335.67	77,045.03	1,238,703.43	1,238,703.43
Support Serv - Pupil Accounting	99,740.20	94.01	99,646.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,077.17	0.00	17,077.17	0.00	0.00
Community Services	409,866.92	0.00	409,866.92	0.00	0.00
Payments to Government Agencies	9,759,198.13	9,759,198.13	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	23,217,991.47	380,135.33	22,837,856.14	0.00	0.00
Support Serv - Pupil	28,441,822.28	28,678.52	28,413,143.76	0.00	0.00
Support Serv - Instructional	4,227,135.87	176,933.77	4,050,202.10	0.00	0.00
Support Serv - Board of Ed	69,130.27	0.00	69,130.27	0.00	0.00
Support Serv - Executive Adm	300,949.97	0.00	300,949.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,850,517.14	37,821.25	1,812,695.89	0.00	0.00
Support Serv - Business	1,580,255.98	31,257.53	106,275.00	1,442,723.45	1,442,723.45
Operations and Maintenance	2,657,536.46	168,301.54	95,000.00	2,394,234.92	0.00
Pupil Transportation	5,118,851.67	0.00	5,118,851.67	0.00	0.00
Support Serv - Planning & Research	324,080.32	0.00	324,080.32	0.00	0.00
Support Serv - Communication	253,133.84	1,405.68	251,728.16	0.00	0.00
Support Serv - Staff & Personnel	538,252.22	488.18	25,579.08	512,184.96	512,184.96
Support Serv - Technology	1,433,106.76	105,331.47	10,000.00	1,317,775.29	1,317,775.29
Support Serv - Pupil Accounting	48,977.92	0.00	48,977.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,595.91	0.00	314,595.91	0.00	0.00
Community Services	282,001.21	0.00	282,001.21	0.00	0.00
Payments to Government Agencies	5,733,145.02	5,733,145.02	0.00	0.00	0.00
Facilities Acquisition	1,831.18	1,831.18	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,471,166.53	2,471,166.53	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	3,466,531.67	3,466,531.67	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	104,078,745.55	**22,419,563.81**	**73,208,932.30**	**8,450,249.44**	**5,755,493.12**

Michigan Department of Education
Costs for the Development of 2026-2027 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	69,684,152.27	53,764.07	69,630,388.20	0.00	0.00
Support Serv - Pupil	5,856,692.16	10,000.00	5,846,692.16	0.00	0.00
Support Serv - Instructional	7,754,402.36	16,653.62	7,737,748.74	0.00	0.00
Support Serv - Board of Ed	237,234.02	1,317.03	235,916.99	0.00	0.00
Support Serv - Executive Adm	611,068.49	1,537.54	609,530.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,997,254.13	1,662.02	8,995,592.11	0.00	0.00
Support Serv - Business	2,416,417.19	802.23	42,981.53	2,372,633.43	2,372,633.43
Operations and Maintenance	14,436,817.67	98,917.57	821,961.55	13,515,938.55	0.00
Pupil Transportation	7,548,271.60	57,749.00	7,490,522.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	432,363.99	0.00	432,363.99	0.00	0.00
Support Serv - Staff & Personnel	1,236,137.27	716.35	57,073.28	1,178,347.64	1,178,347.64
Support Serv - Technology	2,479,490.72	136.75	142,313.32	2,337,040.65	2,337,040.65
Support Serv - Pupil Accounting	131,513.65	0.00	131,513.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,218,307.11	6,143.68	2,212,163.43	0.00	0.00
Community Services	270,031.02	18,581.20	251,449.82	0.00	0.00
Payments to Government Agencies	93,259.05	93,259.05	0.00	0.00	0.00
Facilities Acquisition	49,093.75	49,093.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	144,995.86	0.00	144,995.86	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,874.09	0.00	3,922.18	951.91	0.00
Pupil Transportation	41,884.40	0.00	41,884.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,333,395.79	3,057,836.37	5,275,559.42	0.00	0.00
Community Services	4,122,773.09	89,098.16	4,033,674.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,460.00	32,460.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	21,859,099.09	21,859,099.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	27,969,801.79	27,969,801.79	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
	186,961,790.56	**53,418,629.27**	**114,138,249.11**	**19,404,912.18**	**5,888,021.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
28035 Buckley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,902,175.08	8,419.41	3,893,755.67	0.00	0.00
Support Serv - Pupil	364,784.79	0.00	364,784.79	0.00	0.00
Support Serv - Instructional	61,332.42	0.00	61,332.42	0.00	0.00
Support Serv - Board of Ed	49,271.80	0.00	49,271.80	0.00	0.00
Support Serv - Executive Adm	300,221.15	0.00	300,221.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	373,585.16	0.00	373,585.16	0.00	0.00
Support Serv - Business	116,368.64	0.00	0.00	116,368.64	116,368.64
Operations and Maintenance	756,184.40	93,352.01	28,407.61	634,424.78	0.00
Pupil Transportation	295,114.34	2,938.58	292,175.76	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	1,760.31	0.00	1,760.31	0.00	0.00
Support Serv - Technology	153,277.71	24,799.75	0.00	128,477.96	128,477.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,733.51	0.00	8,733.51	0.00	0.00
Support Serv - Other	162,660.30	6,591.00	156,069.30	0.00	0.00
Community Services	2,945.36	0.00	2,945.36	0.00	0.00
Payments to Government Agencies	5,180.39	5,180.39	0.00	0.00	0.00
Facilities Acquisition	152,204.17	152,204.17	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	476,815.56	242,241.11	234,574.45	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 **	625,137.23	625,137.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,059,940.50	2,059,940.50	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
	9,867,692.82	**3,220,804.15**	**5,767,617.29**	**879,271.38**	**244,846.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
28090 Kingsley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,453,251.54	59,628.68	11,393,622.86	0.00	0.00
Support Serv - Pupil	714,310.93	0.00	714,310.93	0.00	0.00
Support Serv - Instructional	342,898.98	0.00	342,898.98	0.00	0.00
Support Serv - Board of Ed	212,064.99	0.00	212,064.99	0.00	0.00
Support Serv - Executive Adm	386,708.37	0.00	386,708.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,058,031.66	10,525.97	1,047,505.69	0.00	0.00
Support Serv - Business	216,290.96	32,563.61	0.00	183,727.35	183,727.35
Operations and Maintenance	1,688,770.88	104,594.28	133,286.18	1,450,890.42	0.00
Pupil Transportation	1,354,453.35	66,109.98	1,288,343.37	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	904.35	0.00	904.35	0.00	0.00
Support Serv - Technology	396,199.46	97,321.10	5,032.00	293,846.36	293,846.36
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	517,458.89	30,286.09	487,172.80	0.00	0.00
Community Services	87,574.68	2,844.41	84,730.27	0.00	0.00
Payments to Government Agencies	7,618.33	7,618.33	0.00	0.00	0.00
Facilities Acquisition	99.99	99.99	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	1,450,643.60	517,021.94	933,621.66	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 *	12,500.00	0.00	12,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,704,858.64	1,704,858.64	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,604,639.60	**2,633,473.02**	**17,042,702.45**	**1,928,464.13**	**477,573.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
28900 Old Mission Peninsula School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,196,205.85	0.00	1,196,205.85	0.00	0.00
Support Serv - Pupil	34,969.99	0.00	34,969.99	0.00	0.00
Support Serv - Instructional	19,384.89	0.00	19,384.89	0.00	0.00
Support Serv - Board of Ed	10,220.00	0.00	10,220.00	0.00	0.00
Support Serv - Executive Adm	56,805.19	0.00	56,805.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	227,608.51	8,149.95	219,458.56	0.00	0.00
Support Serv - Business	40,986.60	0.00	0.00	40,986.60	40,986.60
Operations and Maintenance	299,049.33	0.00	0.00	299,049.33	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	39,390.23	0.00	0.00	39,390.23	39,390.23
Support Serv - Technology	20,759.67	0.00	0.00	20,759.67	20,759.67
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	16,000.00	0.00	16,000.00	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,671.09	28,834.63	42,836.46	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
	2,033,051.35	**36,984.58**	**1,595,880.94**	**400,185.83**	**101,136.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
28901 Woodland School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,514,954.06	24,934.72	1,490,019.34	0.00	0.00
Support Serv - Pupil	51,494.78	0.00	51,494.78	0.00	0.00
Support Serv - Instructional	56,100.14	28,716.18	27,383.96	0.00	0.00
Support Serv - Board of Ed	11,172.50	0.00	11,172.50	0.00	0.00
Support Serv - Executive Adm	59,971.21	0.00	59,971.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,021.13	0.00	229,021.13	0.00	0.00
Support Serv - Business	91,494.30	0.00	0.00	91,494.30	91,494.30
Operations and Maintenance	291,335.89	20,906.04	10,323.99	260,105.86	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	331.06	0.00	331.06	0.00	0.00
Support Serv - Staff & Personnel	1,328.26	0.00	0.00	1,328.26	1,328.26
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	1,728.65	0.00	1,728.65	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	106,206.43	0.00	106,206.43	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	77,000.00	77,000.00	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
	2,492,138.41	**151,556.94**	**1,987,653.05**	**352,928.42**	**92,822.56**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
28902 Grand Traverse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,048,714.14	13,189.37	5,035,524.77	0.00	0.00
Support Serv - Pupil	94,703.06	0.00	94,703.06	0.00	0.00
Support Serv - Instructional	36,372.64	0.00	36,372.64	0.00	0.00
Support Serv - Board of Ed	22,456.50	0.00	22,456.50	0.00	0.00
Support Serv - Executive Adm	1,266,951.84	0.00	1,266,951.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	123,955.68	0.00	123,955.68	0.00	0.00
Support Serv - Business	250,123.05	0.00	0.00	250,123.05	250,123.05
Operations and Maintenance	968,697.16	127,129.07	17,107.56	824,460.53	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	162,317.06	111,848.97	0.00	50,468.09	50,468.09
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	187,441.80	18,375.05	169,066.75	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	101,731.00	0.00	101,731.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,263,463.93	**270,542.46**	**6,867,869.80**	**1,125,051.67**	**300,591.14**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
28904 The Greenspire School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,673,836.00	14,296.00	1,659,540.00	0.00	0.00
Support Serv - Pupil	120,960.00	0.00	120,960.00	0.00	0.00
Support Serv - Instructional	6,563.00	0.00	6,563.00	0.00	0.00
Support Serv - Board of Ed	42,027.00	0.00	42,027.00	0.00	0.00
Support Serv - Executive Adm	229,104.00	0.00	229,104.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	612,271.00	0.00	612,271.00	0.00	0.00
Support Serv - Business	35,131.00	33,202.00	0.00	1,929.00	1,929.00
Operations and Maintenance	107,968.00	11,331.00	0.00	96,637.00	0.00
Pupil Transportation	18,772.00	0.00	18,772.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	67,359.00	0.00	0.00	67,359.00	67,359.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	83,073.00	0.00	83,073.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,997,064.00	**58,829.00**	**2,772,310.00**	**165,925.00**	**69,288.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
28905 Mill Creek Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,779,210.59	0.00	1,779,210.59	0.00	0.00
Support Serv - Pupil	88,355.07	0.00	88,355.07	0.00	0.00
Support Serv - Instructional	25,483.56	0.00	25,483.56	0.00	0.00
Support Serv - Board of Ed	15,583.92	0.00	15,583.92	0.00	0.00
Support Serv - Executive Adm	500.00	0.00	500.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	238,529.45	0.00	238,529.45	0.00	0.00
Support Serv - Business	73,796.90	0.00	0.00	73,796.90	73,796.90
Operations and Maintenance	612,485.12	425,999.73	13,300.00	173,185.39	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,330.00	0.00	2,330.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,836,274.61	**425,999.73**	**2,163,292.59**	**246,982.29**	**73,796.90**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,244,785.41	0.00	1,244,785.41	0.00	0.00
Support Serv - Instructional	2,467,036.58	0.00	2,467,036.58	0.00	0.00
Support Serv - Board of Ed	50,731.08	0.00	50,731.08	0.00	0.00
Support Serv - Executive Adm	353,572.99	0.00	353,572.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,159,212.83	52,138.35	83,907.79	2,023,166.69	2,023,166.69
Operations and Maintenance	338,739.01	7,925.19	2,466.40	328,347.42	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	20,461.36	0.00	20,161.86	299.50	299.50
Support Serv - Technology	1,367,675.29	1,699.00	177,422.78	1,188,553.51	1,188,553.51
Support Serv - Pupil Accounting	70,004.00	0.00	70,004.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,083.71	0.00	1,083.71	0.00	0.00
Payments to Government Agencies	401,785.72	401,785.72	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,262,880.85	85,365.13	13,177,515.72	0.00	0.00
Support Serv - Pupil	11,467,042.54	25,160.83	11,441,881.71	0.00	0.00
Support Serv - Instructional	1,046,655.62	19,268.05	1,027,387.57	0.00	0.00
Support Serv - Board of Ed	47,452.99	0.00	47,452.99	0.00	0.00
Support Serv - Executive Adm	287,941.49	0.00	287,941.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,353,460.95	1,998.95	1,351,462.00	0.00	0.00
Support Serv - Business	277,159.78	67,826.33	38,702.55	170,630.90	170,630.90
Operations and Maintenance	1,003,886.44	60,432.63	3,695.73	939,758.08	0.00
Pupil Transportation	4,054,340.34	0.00	4,054,340.34	0.00	0.00
Support Serv - Planning & Research	91,791.38	0.00	91,791.38	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,312.48	0.00	937.95	28,374.53	28,374.53
Support Serv - Technology	152,640.15	0.00	36,561.41	116,078.74	116,078.74
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	21,851.50	0.00	21,851.50	0.00	0.00
Community Services	2,747,504.15	23,184.27	2,724,319.88	0.00	0.00
Payments to Government Agencies	8,275,562.88	8,275,562.88	0.00	0.00	0.00
Facilities Acquisition	714,602.54	714,602.54	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,660,882.85	5,660,882.85	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,970,056.91	**15,397,832.72**	**38,777,014.82**	**4,795,209.37**	**3,527,103.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
29010 Alma Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,194,285.21	10,472.86	16,183,812.35	0.00	0.00
Support Serv - Pupil	2,220,580.09	1,795.30	2,218,784.79	0.00	0.00
Support Serv - Instructional	933,414.54	82,631.75	850,782.79	0.00	0.00
Support Serv - Board of Ed	77,193.44	0.00	77,193.44	0.00	0.00
Support Serv - Executive Adm	413,059.69	8,941.89	404,117.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,538,133.17	1,808.90	1,536,324.27	0.00	0.00
Support Serv - Business	489,115.04	1,071.90	0.00	488,043.14	488,043.14
Operations and Maintenance	3,326,614.01	35,846.20	145,776.63	3,144,991.18	0.00
Pupil Transportation	922,770.15	62,726.24	860,043.91	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	180,851.36	0.00	30,441.10	150,410.26	150,410.26
Support Serv - Technology	383,254.48	34,051.33	45,292.80	303,910.35	303,910.35
Support Serv - Pupil Accounting	52,884.60	0.00	52,884.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	699,763.48	11,572.78	688,190.70	0.00	0.00
Community Services	486,133.63	0.00	486,133.63	0.00	0.00
Payments to Government Agencies	67,200.00	67,200.00	0.00	0.00	0.00
Facilities Acquisition	285,842.34	285,842.34	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,118,568.13	89,465.96	1,029,102.17	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	7,433.70	0.00	7,433.70	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	112,198.15	994.11	111,204.04	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	79,799.40	0.00	0.00	79,799.40	0.00
Pupil Transportation	8,143.68	0.00	8,143.68	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	3,529.25	0.00	0.00	3,529.25	3,529.25
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,622,718.31	681,517.17	941,201.14	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	44,934.89	44,934.89	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,367,107.69	3,367,107.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	173,894.97	173,894.97	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
	34,809,423.40	**4,961,876.28**	**25,676,863.54**	**4,170,683.58**	**945,893.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
29020 Ashley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,978,819.44	2,028.86	1,976,790.58	0.00	0.00
Support Serv - Pupil	120,881.20	0.00	120,881.20	0.00	0.00
Support Serv - Instructional	81,494.47	0.00	81,494.47	0.00	0.00
Support Serv - Board of Ed	31,101.24	0.00	31,101.24	0.00	0.00
Support Serv - Executive Adm	193,162.38	0.00	193,162.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	415,845.70	0.00	415,845.70	0.00	0.00
Support Serv - Business	44,501.22	3,065.42	5,570.00	35,865.80	35,865.80
Operations and Maintenance	310,874.12	369.29	16,680.89	293,823.94	0.00
Pupil Transportation	234,085.05	0.00	234,085.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,715.10	0.00	22,715.10	0.00	0.00
Support Serv - Staff & Personnel	7,574.49	0.00	1,689.70	5,884.79	5,884.79
Support Serv - Technology	72,277.75	0.00	11,514.82	60,762.93	60,762.93
Support Serv - Pupil Accounting	22,489.60	0.00	22,489.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,413.77	0.00	92,413.77	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	52,395.35	52,395.35	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	9,318.79	0.00	0.00	9,318.79	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,468.47	146,826.38	192,642.09	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 **	709,845.86	709,845.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,739,264.00	**914,531.16**	**3,419,076.59**	**405,656.25**	**102,513.52**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
29040 Breckenridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,802,531.44	59,752.90	5,742,778.54	0.00	0.00
Support Serv - Pupil	360,121.68	0.00	360,121.68	0.00	0.00
Support Serv - Instructional	254,284.41	40,797.00	213,487.41	0.00	0.00
Support Serv - Board of Ed	68,515.32	0.00	68,515.32	0.00	0.00
Support Serv - Executive Adm	305,873.77	2,938.99	302,934.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	540,590.24	0.00	540,590.24	0.00	0.00
Support Serv - Business	150,534.87	45,238.85	3,547.50	101,748.52	101,748.52
Operations and Maintenance	1,003,728.23	17,079.98	31,791.50	954,856.75	0.00
Pupil Transportation	506,022.61	32,957.00	473,065.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	670.57	0.00	670.57	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,439.90	825.82	0.00	1,614.08	1,614.08
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	233,779.47	0.00	233,779.47	0.00	0.00
Community Services	154,236.87	0.00	154,236.87	0.00	0.00
Payments to Government Agencies	57,600.00	57,600.00	0.00	0.00	0.00
Facilities Acquisition	80,969.85	80,969.85	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	739,565.23	228,217.51	511,347.72	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 **	1,450,787.50	1,450,787.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	744,231.75	744,231.75	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
	12,456,483.71	**2,761,397.15**	**8,636,867.21**	**1,058,219.35**	**103,362.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
29050 Fulton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,577,066.00	0.00	4,577,066.00	0.00	0.00
Support Serv - Pupil	443,132.32	0.00	443,132.32	0.00	0.00
Support Serv - Instructional	134,953.18	0.00	134,953.18	0.00	0.00
Support Serv - Board of Ed	73,417.36	0.00	73,417.36	0.00	0.00
Support Serv - Executive Adm	368,744.46	0.00	368,744.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	473,571.66	0.00	473,571.66	0.00	0.00
Support Serv - Business	290,119.24	55,339.72	13,317.50	221,462.02	221,462.02
Operations and Maintenance	894,614.26	2,732.94	36,371.59	855,509.73	0.00
Pupil Transportation	479,341.06	28,245.04	451,096.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	758.02	0.00	758.02	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	154,503.00	0.00	0.00	154,503.00	154,503.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	290,131.74	0.00	290,131.74	0.00	0.00
Community Services	51,864.34	0.00	51,864.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	97.47	97.47	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	631,622.80	234,992.50	396,630.30	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 **	524,200.00	524,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	337,394.40	337,394.40	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
	9,725,531.31	**1,183,002.07**	**7,311,054.49**	**1,231,474.75**	**375,965.02**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
29060 Ithaca Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,446,191.14	40,830.73	8,405,360.41	0.00	0.00
Support Serv - Pupil	765,245.87	0.00	765,245.87	0.00	0.00
Support Serv - Instructional	221,507.86	0.00	221,507.86	0.00	0.00
Support Serv - Board of Ed	96,696.36	0.00	96,696.36	0.00	0.00
Support Serv - Executive Adm	222,082.78	0.00	222,082.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	804,847.88	0.00	804,847.88	0.00	0.00
Support Serv - Business	258,765.34	36,090.98	0.00	222,674.36	222,674.36
Operations and Maintenance	1,503,681.80	99,697.31	13,629.34	1,390,355.15	0.00
Pupil Transportation	792,270.80	843.58	791,427.22	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	501,791.36	120,413.52	414.81	380,963.03	380,963.03
Support Serv - Pupil Accounting	20,604.00	0.00	20,604.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	463,987.03	40,646.13	423,340.90	0.00	0.00
Community Services	34,259.22	49.56	34,209.66	0.00	0.00
Payments to Government Agencies	28,800.00	28,800.00	0.00	0.00	0.00
Facilities Acquisition	48,363.00	48,363.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,089,969.79	353,321.35	736,648.44	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	993,910.34	993,910.34	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	880,408.66	880,408.66	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
	17,173,383.23	**2,643,375.16**	**12,536,015.53**	**1,993,992.54**	**603,637.39**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
29100 St. Louis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,178,528.27	103,454.83	7,075,073.44	0.00	0.00
Support Serv - Pupil	740,430.83	0.00	740,430.83	0.00	0.00
Support Serv - Instructional	688,836.47	0.00	688,836.47	0.00	0.00
Support Serv - Board of Ed	95,183.04	0.00	95,183.04	0.00	0.00
Support Serv - Executive Adm	434,553.42	0.00	434,553.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,050,272.14	0.00	1,050,272.14	0.00	0.00
Support Serv - Business	141,173.41	11,996.70	0.00	129,176.71	129,176.71
Operations and Maintenance	1,999,758.79	42,594.30	225,302.81	1,731,861.68	0.00
Pupil Transportation	488,313.87	0.00	488,313.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,601.15	0.00	9,601.15	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	250,052.24	7,669.66	29,832.00	212,550.58	212,550.58
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	303,890.15	2,907.98	300,982.17	0.00	0.00
Community Services	15,019.12	0.00	15,019.12	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	1,379,278.05	611,620.50	767,657.55	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 **	2,167,341.26	2,167,341.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,987,479.57	4,987,479.57	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
	21,968,111.78	**7,973,464.80**	**11,921,058.01**	**2,073,588.97**	**341,727.29**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30000 Hillsdale ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,910.64	0.00	11,910.64	0.00	0.00
Support Serv - Pupil	1,055,595.90	0.00	1,055,595.90	0.00	0.00
Support Serv - Instructional	597,051.93	0.00	597,051.93	0.00	0.00
Support Serv - Board of Ed	38,280.78	0.00	38,280.78	0.00	0.00
Support Serv - Executive Adm	121,595.53	0.00	121,595.53	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	407,693.47	134.99	12,077.67	395,480.81	395,480.81
Operations and Maintenance	240,351.29	35,798.34	7,141.56	197,411.39	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,286.21	0.00	6,286.21	0.00	0.00
Support Serv - Staff & Personnel	76,104.61	0.00	3,951.80	72,152.81	72,152.81
Support Serv - Technology	468,321.15	0.00	406,985.72	61,335.43	61,335.43
Support Serv - Pupil Accounting	290,143.53	0.00	290,143.53	0.00	0.00
Support Serv - Central - Other	44,050.54	0.00	44,050.54	0.00	0.00
Support Serv - Other	8,221.79	0.00	8,221.79	0.00	0.00
Community Services	349,883.98	0.00	349,883.98	0.00	0.00
Payments to Government Agencies	2,526,835.94	2,526,835.94	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,267,836.50	8,325.64	4,259,510.86	0.00	0.00
Support Serv - Pupil	6,565,963.81	0.00	6,565,963.81	0.00	0.00
Support Serv - Instructional	1,164,124.70	0.00	1,164,124.70	0.00	0.00
Support Serv - Board of Ed	54,117.09	0.00	54,117.09	0.00	0.00
Support Serv - Executive Adm	112,871.73	0.00	112,871.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,048,109.21	2,296.52	6,654.49	1,039,158.20	1,039,158.20
Operations and Maintenance	577,469.54	79,110.22	5,519.12	492,840.20	0.00
Pupil Transportation	895,451.82	178,806.00	716,645.82	0.00	0.00
Support Serv - Planning & Research	134.91	0.00	134.91	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	366,237.63	0.00	2,794.80	363,442.83	363,442.83
Support Serv - Technology	532,645.98	44,818.00	0.00	487,827.98	487,827.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	372,694.06	0.00	372,694.06	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,266.31	0.00	4,266.31	0.00	0.00
Payments to Government Agencies	628,193.91	628,193.91	0.00	0.00	0.00
Facilities Acquisition	350.00	350.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	22,341.50	22,341.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	540,357.28	540,357.28	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
	23,395,493.27	**4,067,368.34**	**16,218,475.28**	**3,109,649.65**	**2,419,398.06**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30010 Camden-Frontier School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,055,035.56	28,999.50	4,026,036.06	0.00	0.00
Support Serv - Pupil	273,388.93	0.00	273,388.93	0.00	0.00
Support Serv - Instructional	241,968.72	0.00	241,968.72	0.00	0.00
Support Serv - Board of Ed	46,918.24	0.00	46,918.24	0.00	0.00
Support Serv - Executive Adm	155,129.60	0.00	155,129.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	318,697.22	0.00	318,697.22	0.00	0.00
Support Serv - Business	245,615.37	23,640.05	2,289.11	219,686.21	219,686.21
Operations and Maintenance	567,952.49	133.09	37,798.55	530,020.85	0.00
Pupil Transportation	371,229.25	0.00	371,229.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52.00	0.00	52.00	0.00	0.00
Support Serv - Staff & Personnel	104,969.43	0.00	17,296.22	87,673.21	87,673.21
Support Serv - Technology	6,549.20	0.00	0.00	6,549.20	6,549.20
Support Serv - Pupil Accounting	11,892.89	0.00	11,892.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	176,073.75	428.09	175,645.66	0.00	0.00
Community Services	8,750.95	0.00	8,750.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,995.90	1,995.90	2,000.00	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	753,238.98	433,014.67	320,224.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	337,750.07	337,750.07	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
	7,679,208.55	**825,961.37**	**6,009,317.71**	**843,929.47**	**313,908.62**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30020 Hillsdale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,348,257.85	321,420.60	11,026,837.25	0.00	0.00
Support Serv - Pupil	845,611.20	0.00	845,611.20	0.00	0.00
Support Serv - Instructional	392,667.00	14,123.66	378,543.34	0.00	0.00
Support Serv - Board of Ed	89,497.91	0.00	89,497.91	0.00	0.00
Support Serv - Executive Adm	235,861.98	0.00	235,861.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,000,847.16	0.00	1,000,847.16	0.00	0.00
Support Serv - Business	324,282.73	8,452.82	7,957.31	307,872.60	307,872.60
Operations and Maintenance	1,833,839.66	171,601.10	127,107.33	1,535,131.23	0.00
Pupil Transportation	1,056,053.50	192,366.59	863,686.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,225.70	0.00	29,225.70	0.00	0.00
Support Serv - Staff & Personnel	94,506.83	0.00	67,007.55	27,499.28	27,499.28
Support Serv - Technology	196,699.90	0.00	0.00	196,699.90	196,699.90
Support Serv - Pupil Accounting	16,558.03	0.00	16,558.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	471,669.60	6,433.05	465,236.55	0.00	0.00
Community Services	26,942.27	0.00	26,942.27	0.00	0.00
Payments to Government Agencies	30,775.53	30,775.53	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	1,432,286.66	566,101.03	866,185.63	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	965,501.96	965,501.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,391,085.47	**2,276,776.34**	**16,047,106.12**	**2,067,203.01**	**532,071.78**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30030 Jonesville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,190,840.46	122,698.70	10,068,141.76	0.00	0.00
Support Serv - Pupil	1,076,716.30	0.00	1,076,716.30	0.00	0.00
Support Serv - Instructional	164,813.06	0.00	164,813.06	0.00	0.00
Support Serv - Board of Ed	53,561.55	0.00	53,561.55	0.00	0.00
Support Serv - Executive Adm	335,869.83	0.00	335,869.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,044,610.08	0.00	1,044,610.08	0.00	0.00
Support Serv - Business	270,707.26	13,404.56	-2,843.10	260,145.80	260,145.80
Operations and Maintenance	1,893,409.94	222,121.00	101,611.06	1,569,677.88	0.00
Pupil Transportation	1,107,247.17	183,500.00	923,747.17	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	3,312.16	0.00	0.00	3,312.16	3,312.16
Support Serv - Technology	404,655.36	167,091.26	122.58	237,441.52	237,441.52
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	694,385.76	1,000.00	693,385.76	0.00	0.00
Community Services	14,276.67	0.00	14,276.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	49,438.00	43,713.00	5,725.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,551,532.89	847,157.54	704,375.35	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 **	2,121,070.36	2,121,070.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,049,598.24	1,049,598.24	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
	22,026,045.09	**4,771,354.66**	**15,184,113.07**	**2,070,577.36**	**500,899.48**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30040 Litchfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,192,218.18	0.00	2,192,218.18	0.00	0.00
Support Serv - Pupil	117,366.92	0.00	117,366.92	0.00	0.00
Support Serv - Instructional	78,726.75	0.00	78,726.75	0.00	0.00
Support Serv - Board of Ed	26,027.71	0.00	26,027.71	0.00	0.00
Support Serv - Executive Adm	119,859.27	0.00	119,859.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,544.98	0.00	190,544.98	0.00	0.00
Support Serv - Business	138,131.19	5,305.44	0.00	132,825.75	132,825.75
Operations and Maintenance	412,791.74	21,573.18	13,960.42	377,258.14	0.00
Pupil Transportation	176,248.32	0.00	176,248.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,236.10	0.00	2,236.10	0.00	0.00
Support Serv - Technology	80,529.63	27,075.42	0.00	53,454.21	53,454.21
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	133,887.12	18,338.39	115,548.73	0.00	0.00
Community Services	14,499.87	0.00	14,499.87	0.00	0.00
Payments to Government Agencies	6,960.28	6,960.28	0.00	0.00	0.00
Facilities Acquisition	78,515.21	67,049.00	11,466.21	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	450,435.42	239,569.45	210,865.97	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	7,551.53	7,551.53	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	149,232.11	149,232.11	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
	4,375,762.33	**542,654.80**	**3,269,569.43**	**563,538.10**	**186,279.96**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,433,120.03	15,812.69	2,417,307.34	0.00	0.00
Support Serv - Pupil	140,187.70	0.00	140,187.70	0.00	0.00
Support Serv - Instructional	68,819.20	7,968.00	60,851.20	0.00	0.00
Support Serv - Board of Ed	28,639.23	0.00	28,639.23	0.00	0.00
Support Serv - Executive Adm	188,189.65	0.00	188,189.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	258,132.76	0.00	258,132.76	0.00	0.00
Support Serv - Business	109,969.68	5,380.78	0.00	104,588.90	104,588.90
Operations and Maintenance	424,778.97	36,093.53	10,401.46	378,283.98	0.00
Pupil Transportation	858,591.55	618,614.00	239,977.55	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	2,590.00	0.00	2,590.00	0.00	0.00
Support Serv - Technology	20,435.53	0.00	1,589.52	18,846.01	18,846.01
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	107,537.10	889.99	106,647.11	0.00	0.00
Community Services	3,281.10	0.00	3,281.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,825.02	2,825.02	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,347.42	151,207.59	190,139.83	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	66,886.34	66,886.34	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
	5,055,631.28	**905,677.94**	**3,648,234.45**	**501,718.89**	**123,434.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30060 Pittsford Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,903,585.20	0.00	2,903,585.20	0.00	0.00
Support Serv - Pupil	117,792.29	0.00	117,792.29	0.00	0.00
Support Serv - Instructional	39,208.31	0.00	39,208.31	0.00	0.00
Support Serv - Board of Ed	58,686.70	0.00	58,686.70	0.00	0.00
Support Serv - Executive Adm	279,094.13	0.00	279,094.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	292,427.67	0.00	292,427.67	0.00	0.00
Support Serv - Business	101,919.41	27,112.30	0.00	74,807.11	74,807.11
Operations and Maintenance	708,110.56	242,375.47	7,089.40	458,645.69	0.00
Pupil Transportation	644,196.69	351,220.96	292,975.73	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	1,155.63	0.00	0.00	1,155.63	1,155.63
Support Serv - Technology	76,373.38	0.00	0.00	76,373.38	76,373.38
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	218,571.97	20,382.55	198,189.42	0.00	0.00
Community Services	4,881.00	0.00	4,881.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	312,894.50	177,076.87	135,817.63	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,351,281.30	2,351,281.30	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
	8,110,178.74	**3,169,449.45**	**4,329,747.48**	**610,981.81**	**152,336.12**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30070 Reading Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,542,197.94	2,434.20	5,539,763.74	0.00	0.00
Support Serv - Pupil	477,223.52	0.00	477,223.52	0.00	0.00
Support Serv - Instructional	207,396.82	766.24	206,630.58	0.00	0.00
Support Serv - Board of Ed	47,413.78	0.00	47,413.78	0.00	0.00
Support Serv - Executive Adm	295,779.40	0.00	295,779.40	0.00	0.00
Support Serv - Grant Writer	8,877.32	0.00	8,877.32	0.00	0.00
Support Serv - School Adm	531,021.78	0.00	531,021.78	0.00	0.00
Support Serv - Business	291,307.71	106,650.86	5,970.65	178,686.20	178,686.20
Operations and Maintenance	1,058,903.74	2,332.83	118,241.73	938,329.18	0.00
Pupil Transportation	515,031.14	2,953.88	512,077.26	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	147,199.48	0.00	5,383.15	141,816.33	141,816.33
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	328,470.26	18,303.79	310,166.47	0.00	0.00
Community Services	22,416.55	0.00	22,416.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,000.00	2,000.00	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	1,434,570.63	790,204.37	644,366.26	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 **	555,757.65	555,757.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	352,065.35	352,065.35	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
	11,817,633.07	**1,833,469.17**	**8,725,332.19**	**1,258,831.71**	**320,502.53**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30080 Waldron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,872,153.23	0.00	1,872,153.23	0.00	0.00
Support Serv - Pupil	107,569.38	0.00	107,569.38	0.00	0.00
Support Serv - Instructional	96,069.40	31,229.24	64,840.16	0.00	0.00
Support Serv - Board of Ed	38,318.31	0.00	38,318.31	0.00	0.00
Support Serv - Executive Adm	90,231.05	0.00	90,231.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	179,681.50	0.00	179,681.50	0.00	0.00
Support Serv - Business	193,780.51	29,206.94	585.17	163,988.40	163,988.40
Operations and Maintenance	349,062.20	0.00	39,853.42	309,208.78	0.00
Pupil Transportation	222,423.53	0.00	222,423.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,165.06	0.00	1,165.06	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	125,547.31	0.00	125,547.31	0.00	0.00
Community Services	34,036.34	136.90	33,899.44	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	360,676.13	105,058.90	255,617.23	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 **	289,202.50	289,202.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,152.69	138,152.69	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
	4,098,069.14	**592,987.17**	**3,031,884.79**	**473,197.18**	**163,988.40**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
30901 Hillsdale Preparatory School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	414,426.45	760.63	413,665.82	0.00	0.00
Support Serv - Pupil	18,235.06	0.00	18,235.06	0.00	0.00
Support Serv - Instructional	19,657.00	0.00	19,657.00	0.00	0.00
Support Serv - Board of Ed	12,388.00	0.00	12,388.00	0.00	0.00
Support Serv - Executive Adm	134,237.23	0.00	134,237.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,893.67	0.00	56,893.67	0.00	0.00
Support Serv - Business	24,391.36	0.00	0.00	24,391.36	24,391.36
Operations and Maintenance	138,216.04	0.00	15,197.23	123,018.81	0.00
Pupil Transportation	75,829.36	26,000.00	49,829.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,296.02	0.00	12,296.02	0.00	0.00
Support Serv - Staff & Personnel	43,292.69	0.00	110.74	43,181.95	43,181.95
Support Serv - Technology	5,941.89	0.00	1,342.95	4,598.94	4,598.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,683.33	0.00	8,683.33	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,291.00	0.00	1,291.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,248.31	35,436.89	15,811.42	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 **	97,315.93	97,315.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,114,343.34	**159,513.45**	**759,638.83**	**195,191.06**	**72,172.25**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,701,196.23	6,490.22	1,694,706.01	0.00	0.00
Support Serv - Pupil	37,248.65	0.00	37,248.65	0.00	0.00
Support Serv - Instructional	29,564.59	0.00	29,564.59	0.00	0.00
Support Serv - Board of Ed	12,763.00	0.00	12,763.00	0.00	0.00
Support Serv - Executive Adm	405,944.16	0.00	405,944.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357,848.78	0.00	357,848.78	0.00	0.00
Support Serv - Business	2,393.35	0.00	0.00	2,393.35	2,393.35
Operations and Maintenance	343,169.61	6,144.00	27,907.11	309,118.50	0.00
Pupil Transportation	2,739.00	0.00	2,739.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,685.44	0.00	19,685.44	0.00	0.00
Support Serv - Staff & Personnel	16,647.43	0.00	0.00	16,647.43	16,647.43
Support Serv - Technology	40,896.63	0.00	0.00	40,896.63	40,896.63
Support Serv - Pupil Accounting	4,444.06	0.00	4,444.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	93,052.02	0.00	93,052.02	0.00	0.00
Community Services	8,999.50	0.00	8,999.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	111,226.82	111,226.82	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,187,819.27	**123,861.04**	**2,694,902.32**	**369,055.91**	**59,937.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
31000 Copper Country ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,313.11	5,564.22	23,748.89	0.00	0.00
Support Serv - Pupil	1,271,562.62	8,352.01	1,263,210.61	0.00	0.00
Support Serv - Instructional	1,648,275.69	0.00	1,648,275.69	0.00	0.00
Support Serv - Board of Ed	120,191.11	0.00	120,191.11	0.00	0.00
Support Serv - Executive Adm	213,066.94	0.00	213,066.94	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	1,075,741.08	1,065.09	19,259.50	1,055,416.49	1,055,416.49
Operations and Maintenance	704,468.20	126,746.63	65,010.00	512,711.57	0.00
Pupil Transportation	425.00	0.00	425.00	0.00	0.00
Support Serv - Planning & Research	14,156.23	0.00	14,156.23	0.00	0.00
Support Serv - Communication	88,137.43	0.00	88,137.43	0.00	0.00
Support Serv - Staff & Personnel	2,940.94	0.00	190.94	2,750.00	2,750.00
Support Serv - Technology	86,465.73	0.00	0.00	86,465.73	86,465.73
Support Serv - Pupil Accounting	78,715.04	0.00	78,715.04	0.00	0.00
Support Serv - Central - Other	121,105.11	39,053.67	82,051.44	0.00	0.00
Support Serv - Other	16,514.93	0.00	16,514.93	0.00	0.00
Community Services	98,845.92	0.00	98,845.92	0.00	0.00
Payments to Government Agencies	9,860,813.82	9,860,813.82	0.00	0.00	0.00
Facilities Acquisition	68,579.00	29,149.00	39,430.00	0.00	0.00
Special Revenue Funds					
Instructional	5,407,330.28	75,593.97	5,331,736.31	0.00	0.00
Support Serv - Pupil	5,437,070.72	8,398.00	5,428,672.72	0.00	0.00
Support Serv - Instructional	1,337,967.68	5,067.82	1,332,899.86	0.00	0.00
Support Serv - Board of Ed	213.96	0.00	213.96	0.00	0.00
Support Serv - Executive Adm	189,552.27	0.00	189,552.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	428,921.92	0.00	428,921.92	0.00	0.00
Support Serv - Business	40,818.95	8,917.65	0.00	31,901.30	31,901.30
Operations and Maintenance	580,990.45	42,203.73	0.00	538,786.72	0.00
Pupil Transportation	599,817.72	38,850.00	560,967.72	0.00	0.00
Support Serv - Planning & Research	299,371.12	0.00	299,371.12	0.00	0.00
Support Serv - Communication	42,172.12	0.00	42,172.12	0.00	0.00
Support Serv - Staff & Personnel	40,894.00	0.00	0.00	40,894.00	40,894.00
Support Serv - Technology	2,841,309.74	37,843.98	0.00	2,803,465.76	2,803,465.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	65,193.40	6,111.40	59,082.00	0.00	0.00
Support Serv - Other	64,341.95	198.81	64,143.14	0.00	0.00
Community Services	29,645.00	0.00	29,645.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	13,620.85	13,620.85	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,918,550.03	**10,307,550.65**	**17,538,607.81**	**5,072,391.57**	**4,020,893.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
31010 Hancock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,844,565.93	0.00	4,844,565.93	0.00	0.00
Support Serv - Pupil	253,402.13	0.00	253,402.13	0.00	0.00
Support Serv - Instructional	116,506.73	4,448.85	112,057.88	0.00	0.00
Support Serv - Board of Ed	52,035.59	0.00	52,035.59	0.00	0.00
Support Serv - Executive Adm	295,508.38	0.00	295,508.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	528,407.63	0.00	528,407.63	0.00	0.00
Support Serv - Business	136,834.04	37,780.62	0.00	99,053.42	99,053.42
Operations and Maintenance	897,627.06	9,575.39	96,912.93	791,138.74	0.00
Pupil Transportation	232,792.16	0.00	232,792.16	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	157,964.51	7,212.48	0.00	150,752.03	150,752.03
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	292,799.59	8,148.74	284,650.85	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	11,400.58	11,400.58	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	606,184.13	286,071.74	320,112.39	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 **	1,287,662.50	1,287,662.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,831,241.82	2,831,241.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,544,932.78	**4,483,542.72**	**7,020,445.87**	**1,040,944.19**	**249,805.45**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
31020 Adams Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,200,214.16	43,129.09	4,157,085.07	0.00	0.00
Support Serv - Pupil	76,246.38	0.00	76,246.38	0.00	0.00
Support Serv - Instructional	74,438.19	5,324.87	69,113.32	0.00	0.00
Support Serv - Board of Ed	45,836.06	0.00	45,836.06	0.00	0.00
Support Serv - Executive Adm	279,080.34	999.00	278,081.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	427,876.82	1,299.00	426,577.82	0.00	0.00
Support Serv - Business	189,359.09	18,998.38	0.00	170,360.71	170,360.71
Operations and Maintenance	634,197.53	2,518.92	39,108.99	592,569.62	0.00
Pupil Transportation	282,025.65	125.81	281,899.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,109.99	0.00	0.00	6,109.99	6,109.99
Support Serv - Technology	75,488.89	0.00	0.00	75,488.89	75,488.89
Support Serv - Pupil Accounting	4,454.43	0.00	4,454.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	239,439.85	785.80	238,654.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	420,999.44	164,595.35	256,404.09	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 **	980,377.00	980,377.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	418,543.00	418,543.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,354,686.82	**1,636,696.22**	**5,873,461.39**	**844,529.21**	**251,959.59**

Michigan Department of Education
Costs for the Development of 2026-2027 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	13,732,050.57	219,827.74	13,512,222.83	0.00	0.00
Support Serv - Pupil	710,131.80	0.00	710,131.80	0.00	0.00
Support Serv - Instructional	309,372.26	0.00	309,372.26	0.00	0.00
Support Serv - Board of Ed	40,047.74	0.00	40,047.74	0.00	0.00
Support Serv - Executive Adm	444,440.52	41,604.88	402,835.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,528,530.64	0.00	1,528,530.64	0.00	0.00
Support Serv - Business	335,470.45	9,023.89	4,429.87	322,016.69	322,016.69
Operations and Maintenance	1,978,074.97	77,368.88	93,176.38	1,807,529.71	0.00
Pupil Transportation	557,505.04	0.00	557,505.04	0.00	0.00
Support Serv - Planning & Research	372,754.55	0.00	372,754.55	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	250,979.40	11,508.71	0.00	239,470.69	239,470.69
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	595,600.59	43,902.00	551,698.59	0.00	0.00
Community Services	226,961.41	21,580.29	205,381.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	149,067.00	149,067.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,550,736.27	645,369.83	905,366.44	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 **	1,907,210.00	1,907,210.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	126,786.60	126,786.60	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
	24,815,719.81	**3,253,249.82**	**19,193,452.90**	**2,369,017.09**	**561,487.38**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
31050 Chassell Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,102,758.76	0.00	2,102,758.76	0.00	0.00
Support Serv - Pupil	82,991.20	0.00	82,991.20	0.00	0.00
Support Serv - Instructional	15,217.70	0.00	15,217.70	0.00	0.00
Support Serv - Board of Ed	33,629.03	0.00	33,629.03	0.00	0.00
Support Serv - Executive Adm	280,429.15	1,588.99	278,840.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	181,271.74	0.00	181,271.74	0.00	0.00
Support Serv - Business	39,914.74	0.00	0.00	39,914.74	39,914.74
Operations and Maintenance	222,925.15	0.00	2,936.40	219,988.75	0.00
Pupil Transportation	149,909.31	0.00	149,909.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,275.32	0.00	7,275.32	0.00	0.00
Support Serv - Staff & Personnel	1,595.74	0.00	1,595.74	0.00	0.00
Support Serv - Technology	57,468.65	0.00	0.00	57,468.65	57,468.65
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	76,489.38	0.00	76,489.38	0.00	0.00
Community Services	829.28	0.00	829.28	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	193,251.68	15,210.23	178,041.45	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
	3,445,956.83	**16,799.22**	**3,111,785.47**	**317,372.14**	**97,383.39**

Michigan Department of Education
Costs for the Development of 2026-2027 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	121,476.00	0.00	121,476.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	24,453.00	310.00	24,143.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	78,290.00	0.00	78,290.00	0.00	0.00
Support Serv - Business	7,541.00	0.00	0.00	7,541.00	7,541.00
Operations and Maintenance	73,251.00	11,545.00	0.00	61,706.00	0.00
Pupil Transportation	23,318.00	360.00	22,958.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,104.00	5,461.00	24,643.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	358,433.00	**17,676.00**	**271,510.00**	**69,247.00**	**7,541.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,815,425.90	72,945.31	2,742,480.59	0.00	0.00
Support Serv - Pupil	64,835.79	0.00	64,835.79	0.00	0.00
Support Serv - Instructional	68,360.57	0.00	68,360.57	0.00	0.00
Support Serv - Board of Ed	27,711.82	0.00	27,711.82	0.00	0.00
Support Serv - Executive Adm	258,063.32	0.00	258,063.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	277,000.59	0.00	277,000.59	0.00	0.00
Support Serv - Business	88,384.28	1,394.57	0.00	86,989.71	86,989.71
Operations and Maintenance	470,280.07	65,419.18	8,718.25	396,142.64	0.00
Pupil Transportation	165,429.74	0.00	165,429.74	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	70,684.92	3,598.00	0.00	67,086.92	67,086.92
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	151,969.11	0.00	151,969.11	0.00	0.00
Community Services	3,298.00	0.00	3,298.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,561.55	100,591.57	201,969.98	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 **	392,835.02	392,835.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	3.10	3.10	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
	5,156,843.78	**636,786.75**	**3,969,837.76**	**550,219.27**	**154,076.63**

Michigan Department of Education
Costs for the Development of 2026-2027 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	12,472,227.41	10,767.49	12,461,459.92	0.00	0.00
Support Serv - Pupil	698,999.15	0.00	698,999.15	0.00	0.00
Support Serv - Instructional	216,557.65	0.00	216,557.65	0.00	0.00
Support Serv - Board of Ed	82,757.94	0.00	82,757.94	0.00	0.00
Support Serv - Executive Adm	263,771.00	0.00	263,771.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,095,416.47	0.00	1,095,416.47	0.00	0.00
Support Serv - Business	332,817.58	7,818.69	0.00	324,998.89	324,998.89
Operations and Maintenance	1,595,806.18	29,345.00	0.00	1,566,461.18	0.00
Pupil Transportation	491,349.85	0.00	491,349.85	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	322,643.48	79,874.30	0.00	242,769.18	242,769.18
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	824,877.22	19,989.00	804,888.22	0.00	0.00
Community Services	20,188.55	0.00	20,188.55	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	2,011,623.59	912,426.10	1,099,197.49	0.00	0.00
Community Services	249,406.03	0.00	249,406.03	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 **	3,231,771.79	3,231,771.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	264,717.14	264,717.14	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
	24,174,931.03	**4,556,709.51**	**17,483,992.27**	**2,134,229.25**	**567,768.07**

Michigan Department of Education
Costs for the Development of 2026-2027 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	3,009,668.56	0.00	3,009,668.56	0.00	0.00
Support Serv - Pupil	135,288.33	0.00	135,288.33	0.00	0.00
Support Serv - Instructional	24,767.47	0.00	24,767.47	0.00	0.00
Support Serv - Board of Ed	91,913.01	0.00	91,913.01	0.00	0.00
Support Serv - Executive Adm	118,257.63	0.00	118,257.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	393,145.69	0.00	393,145.69	0.00	0.00
Support Serv - Business	177,428.03	13,769.42	0.00	163,658.61	163,658.61
Operations and Maintenance	550,038.91	12,000.00	15,000.00	523,038.91	0.00
Pupil Transportation	310,891.66	47,142.99	263,748.67	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	196,896.19	119,206.79	12,770.00	64,919.40	64,919.40
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	146,343.52	3,313.77	143,029.75	0.00	0.00
Community Services	16,321.00	0.00	16,321.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,429.45	11,429.45	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	474,801.63	132,112.14	342,689.49	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 **	685,057.93	685,057.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	18,640.00	0.00	18,640.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,360,889.01	**1,024,032.49**	**4,585,239.60**	**751,616.92**	**228,578.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
31140 Stanton Township Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,451,837.99	8,580.00	1,443,257.99	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	739.84	0.00	739.84	0.00	0.00
Support Serv - Board of Ed	43,964.15	0.00	43,964.15	0.00	0.00
Support Serv - Executive Adm	291,854.74	865.61	290,989.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,084.72	0.00	2,084.72	0.00	0.00
Support Serv - Business	66,710.75	0.00	0.00	66,710.75	66,710.75
Operations and Maintenance	196,569.59	37,786.00	4,478.40	154,305.19	0.00
Pupil Transportation	106,578.15	0.00	106,578.15	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	39,719.15	1,568.00	0.00	38,151.15	38,151.15
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	15,441.91	0.00	15,441.91	0.00	0.00
Community Services	2,321.00	0.00	2,321.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,986.46	78,088.85	106,897.61	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 **	190,462.50	190,462.50	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
	2,593,270.95	**317,350.96**	**2,016,752.90**	**259,167.09**	**104,861.90**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
31900 Copper Island Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,432,955.00	58,515.00	2,374,440.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	140,468.00	0.00	140,468.00	0.00	0.00
Support Serv - Board of Ed	71,050.00	0.00	71,050.00	0.00	0.00
Support Serv - Executive Adm	446,464.00	0.00	446,464.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,536.00	0.00	235,536.00	0.00	0.00
Support Serv - Business	18,290.00	17,450.00	0.00	840.00	840.00
Operations and Maintenance	257,213.00	12,819.00	0.00	244,394.00	0.00
Pupil Transportation	218,393.00	0.00	218,393.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,787.00	0.00	0.00	27,787.00	27,787.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,588.00	0.00	11,588.00	0.00	0.00
Community Services	24,567.00	0.00	24,567.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,260,652.00	1,260,652.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	312,496.00	222,377.00	90,119.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,493,270.00	9,493,270.00	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
	14,950,729.00	**11,065,083.00**	**3,612,625.00**	**273,021.00**	**28,627.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
32000 Huron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	286,038.72	0.00	286,038.72	0.00	0.00
Support Serv - Pupil	877,311.81	0.00	877,311.81	0.00	0.00
Support Serv - Instructional	1,894,897.25	0.00	1,894,897.25	0.00	0.00
Support Serv - Board of Ed	28,655.77	0.00	28,655.77	0.00	0.00
Support Serv - Executive Adm	204,694.01	0.00	204,694.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	297,529.50	648.00	296,881.50	0.00	0.00
Support Serv - Business	897,375.35	6,498.72	53,193.63	837,683.00	837,683.00
Operations and Maintenance	32,302.70	0.00	0.00	32,302.70	0.00
Pupil Transportation	7,733.40	0.00	7,733.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,576.32	0.00	5,576.32	0.00	0.00
Support Serv - Staff & Personnel	3,724.51	0.00	0.00	3,724.51	3,724.51
Support Serv - Technology	35,419.33	0.00	0.00	35,419.33	35,419.33
Support Serv - Pupil Accounting	33,209.11	0.00	33,209.11	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	218,999.57	0.00	218,999.57	0.00	0.00
Payments to Government Agencies	2,732,765.00	2,732,765.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,932,303.92	212,763.21	6,719,540.71	0.00	0.00
Support Serv - Pupil	5,654,672.34	9,397.93	5,645,274.41	0.00	0.00
Support Serv - Instructional	1,091,594.18	1,418.99	1,090,175.19	0.00	0.00
Support Serv - Board of Ed	61,505.91	0.00	61,505.91	0.00	0.00
Support Serv - Executive Adm	232,095.98	0.00	232,095.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	798,893.72	1,157.01	797,736.71	0.00	0.00
Support Serv - Business	783,283.82	5,502.95	0.00	777,780.87	777,780.87
Operations and Maintenance	829,957.90	17,273.58	3,100.86	809,583.46	0.00
Pupil Transportation	271,621.40	39,217.00	232,404.40	0.00	0.00
Support Serv - Planning & Research	213.30	0.00	213.30	0.00	0.00
Support Serv - Communication	1,800.00	0.00	1,800.00	0.00	0.00
Support Serv - Staff & Personnel	91,062.70	0.00	36,556.47	54,506.23	54,506.23
Support Serv - Technology	705,755.50	46,223.74	0.00	659,531.76	659,531.76
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	168,951.27	0.00	168,951.27	0.00	0.00
Community Services	80,877.47	0.00	80,877.47	0.00	0.00
Payments to Government Agencies	3,059,437.31	3,059,437.31	0.00	0.00	0.00
Facilities Acquisition	35,277.08	35,277.08	0.00	0.00	0.00
Debt Service Funds					
All Costs **	319,385.25	319,385.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	54,432.95	54,432.95	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
	28,729,354.35	**6,541,398.72**	**18,977,423.77**	**3,210,531.86**	**2,368,645.70**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
32010 Bad Axe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,401,500.05	119,108.44	7,282,391.61	0.00	0.00
Support Serv - Pupil	387,477.96	0.00	387,477.96	0.00	0.00
Support Serv - Instructional	333,242.17	8,622.79	324,619.38	0.00	0.00
Support Serv - Board of Ed	34,171.06	0.00	34,171.06	0.00	0.00
Support Serv - Executive Adm	361,735.86	0.00	361,735.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	890,895.09	0.00	890,895.09	0.00	0.00
Support Serv - Business	325,479.62	57,677.22	0.00	267,802.40	267,802.40
Operations and Maintenance	1,525,841.75	22,709.17	85,914.91	1,417,217.67	0.00
Pupil Transportation	504,292.56	58,843.70	445,448.86	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	19,552.21	0.00	0.00	19,552.21	19,552.21
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	393,424.38	736.61	392,687.77	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	9.00	9.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,239.01	0.00	5,140.17	98.84	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	1,104,978.51	418,876.67	686,101.84	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 **	1,405,067.18	1,405,067.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,655,976.56	1,655,976.56	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
	16,348,882.97	**3,747,627.34**	**10,896,584.51**	**1,704,671.12**	**287,354.61**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
32030 Caseville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,131,967.49	8.74	2,131,958.75	0.00	0.00
Support Serv - Pupil	152,790.71	0.00	152,790.71	0.00	0.00
Support Serv - Instructional	21,744.59	0.00	21,744.59	0.00	0.00
Support Serv - Board of Ed	35,388.41	0.00	35,388.41	0.00	0.00
Support Serv - Executive Adm	310,654.42	0.00	310,654.42	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	217,658.75	0.00	217,658.75	0.00	0.00
Support Serv - Business	85,190.18	5,617.51	0.00	79,572.67	79,572.67
Operations and Maintenance	414,450.36	0.00	3,252.90	411,197.46	0.00
Pupil Transportation	199,625.93	0.00	199,625.93	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	825.00	0.00	825.00	0.00	0.00
Support Serv - Technology	6,291.46	0.00	0.00	6,291.46	6,291.46
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	148,341.39	996.90	147,344.49	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	242,933.48	91,701.15	151,232.33	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 **	775,179.47	775,179.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,454,333.86	4,454,333.86	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
	9,202,375.50	**5,327,837.63**	**3,377,476.28**	**497,061.59**	**85,864.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
32040 Church School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	500.74	0.00	500.74	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,245.58	0.00	18,245.58	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,977.99	0.00	0.00	8,977.99	8,977.99
Operations and Maintenance	18,783.05	0.00	0.00	18,783.05	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,507.36	**0.00**	**18,746.32**	**27,761.04**	**8,977.99**

Michigan Department of Education
Costs for the Development of 2026-2027 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	9,388,583.95	871,810.80	8,516,773.15	0.00	0.00
Support Serv - Pupil	657,573.99	3,546.31	654,027.68	0.00	0.00
Support Serv - Instructional	499,129.65	19,819.85	479,309.80	0.00	0.00
Support Serv - Board of Ed	71,261.58	0.00	71,261.58	0.00	0.00
Support Serv - Executive Adm	386,549.19	3,642.85	382,906.34	0.00	0.00
Support Serv - Grant Writer	21,569.87	0.00	21,569.87	0.00	0.00
Support Serv - School Adm	772,125.47	13,510.55	758,614.92	0.00	0.00
Support Serv - Business	327,267.59	39,683.92	17,945.79	269,637.88	269,637.88
Operations and Maintenance	1,412,020.02	89,990.35	41,115.84	1,280,913.83	0.00
Pupil Transportation	698,014.11	3,085.03	694,929.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	71,182.78	0.00	71,182.78	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	2.90	-2.90	-2.90
Support Serv - Technology	339,091.26	1,817.06	5,218.47	332,055.73	332,055.73
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	503,301.52	11,321.36	491,980.16	0.00	0.00
Community Services	159,874.01	1,211.35	158,662.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,103.82	18,103.82	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	6,895.47	0.00	6,895.47	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	610.67	0.00	556.38	54.29	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,366,773.16	476,009.05	890,764.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,055,194.38	2,055,194.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	492,878.68	492,878.68	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
	19,248,001.17	**4,101,625.36**	**13,263,716.98**	**1,882,658.83**	**601,690.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
32060 Harbor Beach Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,254,053.32	8,158.40	4,245,894.92	0.00	0.00
Support Serv - Pupil	149,746.15	0.00	149,746.15	0.00	0.00
Support Serv - Instructional	67,585.12	0.00	67,585.12	0.00	0.00
Support Serv - Board of Ed	48,645.70	0.00	48,645.70	0.00	0.00
Support Serv - Executive Adm	274,194.23	0.00	274,194.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	570,999.23	0.00	570,999.23	0.00	0.00
Support Serv - Business	174,020.85	0.00	0.00	174,020.85	174,020.85
Operations and Maintenance	940,267.29	104,999.44	180,827.04	654,440.81	0.00
Pupil Transportation	566,938.26	129,786.00	437,152.26	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	5,585.80	0.00	0.00	5,585.80	5,585.80
Support Serv - Technology	127,367.10	0.00	72,104.84	55,262.26	55,262.26
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	309,382.36	23,993.08	285,389.28	0.00	0.00
Community Services	16,303.61	0.00	16,303.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,510.00	10,510.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	611,342.79	207,085.23	404,257.56	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 **	838,252.65	838,252.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	160,005.99	160,005.99	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
	9,125,200.45	**1,482,790.79**	**6,753,099.94**	**889,309.72**	**234,868.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
32080 North Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,954,408.94	34,001.00	2,920,407.94	0.00	0.00
Support Serv - Pupil	227,959.24	10,950.00	217,009.24	0.00	0.00
Support Serv - Instructional	288,755.06	0.00	288,755.06	0.00	0.00
Support Serv - Board of Ed	78,393.28	0.00	78,393.28	0.00	0.00
Support Serv - Executive Adm	339,624.12	0.00	339,624.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	471,671.10	1,067.00	470,604.10	0.00	0.00
Support Serv - Business	150,568.26	5,712.79	0.00	144,855.47	144,855.47
Operations and Maintenance	773,222.00	55,462.30	96,810.27	620,949.43	0.00
Pupil Transportation	383,461.00	66,840.00	316,621.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,134.40	0.00	1,940.98	5,193.42	5,193.42
Support Serv - Technology	65,521.72	0.00	8,920.92	56,600.80	56,600.80
Support Serv - Pupil Accounting	22,261.16	0.00	22,261.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	224,557.29	2,721.49	221,835.80	0.00	0.00
Community Services	5,193.44	0.00	5,193.44	0.00	0.00
Payments to Government Agencies	2,955.00	2,955.00	0.00	0.00	0.00
Facilities Acquisition	48,363.00	47,755.00	608.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	478,898.74	175,666.63	303,232.11	0.00	0.00
Community Services	299,357.20	0.00	299,357.20	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 **	823,565.09	823,565.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,645,870.04	**1,226,696.30**	**5,591,574.62**	**827,599.12**	**206,649.69**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,412,874.48	778.69	1,412,095.79	0.00	0.00
Support Serv - Pupil	141,143.82	0.00	141,143.82	0.00	0.00
Support Serv - Instructional	9,947.97	0.00	9,947.97	0.00	0.00
Support Serv - Board of Ed	25,390.00	0.00	25,390.00	0.00	0.00
Support Serv - Executive Adm	84,495.39	0.00	84,495.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	181,435.19	0.00	181,435.19	0.00	0.00
Support Serv - Business	74,767.82	1,571.29	0.00	73,196.53	73,196.53
Operations and Maintenance	233,665.14	25,722.89	2,415.82	205,526.43	0.00
Pupil Transportation	109,723.63	0.00	109,723.63	0.00	0.00
Support Serv - Planning & Research	125.00	0.00	125.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	23,666.20	0.00	0.00	23,666.20	23,666.20
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	34,117.94	0.00	34,117.94	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	165,033.92	62,739.87	102,294.05	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 **	207,450.00	207,450.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,704,336.50	**298,262.74**	**2,103,684.60**	**302,389.16**	**96,862.73**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
32170 Ubly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,989,327.08	119,215.87	5,870,111.21	0.00	0.00
Support Serv - Pupil	292,948.08	0.00	292,948.08	0.00	0.00
Support Serv - Instructional	77,506.93	0.00	77,506.93	0.00	0.00
Support Serv - Board of Ed	30,646.15	0.00	30,646.15	0.00	0.00
Support Serv - Executive Adm	314,598.36	6,900.00	307,698.36	0.00	0.00
Support Serv - Grant Writer	100.00	0.00	100.00	0.00	0.00
Support Serv - School Adm	524,327.85	0.00	524,327.85	0.00	0.00
Support Serv - Business	214,739.45	451.00	1,614.21	212,674.24	212,674.24
Operations and Maintenance	763,348.62	62,769.98	33,876.69	666,701.95	0.00
Pupil Transportation	375,256.88	0.00	375,256.88	0.00	0.00
Support Serv - Planning & Research	1,172.00	0.00	1,172.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	198.75	0.00	0.00	198.75	198.75
Support Serv - Technology	124,502.61	0.00	0.00	124,502.61	124,502.61
Support Serv - Pupil Accounting	14,598.26	0.00	14,598.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	294,234.39	0.00	294,234.39	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	824,982.06	295,798.44	529,183.62	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 **	719,700.00	719,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	257,339.74	257,339.74	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
	10,819,527.21	**1,462,175.03**	**8,353,274.63**	**1,004,077.55**	**337,375.60**

Michigan Department of Education
Costs for the Development of 2026-2027 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	239,088.67	2,989.00	236,099.67	0.00	0.00
Support Serv - Pupil	700.00	0.00	700.00	0.00	0.00
Support Serv - Instructional	558.55	558.55	0.00	0.00	0.00
Support Serv - Board of Ed	20,262.16	0.00	20,262.16	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	10,777.28	30.28	0.00	10,747.00	10,747.00
Operations and Maintenance	41,005.67	11,149.25	2,774.14	27,082.28	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	275.00	0.00	0.00	275.00	275.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	312,667.33	**14,727.08**	**259,835.97**	**38,104.28**	**11,022.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	418,616.37	0.00	418,616.37	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	28,529.10	0.00	28,529.10	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	17,541.00	0.00	0.00	17,541.00	17,541.00
Operations and Maintenance	27,996.44	0.00	1,164.88	26,831.56	0.00
Pupil Transportation	6,610.24	0.00	6,610.24	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	900.00	0.00	0.00	900.00	900.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	677.32	677.32	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	500,870.47	**677.32**	**454,920.59**	**45,272.56**	**18,441.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	334,786.07	0.00	334,786.07	0.00	0.00
Support Serv - Pupil	800.00	0.00	800.00	0.00	0.00
Support Serv - Instructional	275.77	275.77	0.00	0.00	0.00
Support Serv - Board of Ed	23,248.25	0.00	23,248.25	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	11,482.00	0.00	0.00	11,482.00	11,482.00
Operations and Maintenance	52,755.38	8,565.00	1,360.00	42,830.38	0.00
Pupil Transportation	33.25	0.00	33.25	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	525.00	0.00	0.00	525.00	525.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	423,905.72	**8,840.77**	**360,227.57**	**54,837.38**	**12,007.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	258,765.99	0.00	258,765.99	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	414.00	0.00	414.00	0.00	0.00
Support Serv - Board of Ed	23,009.07	0.00	23,009.07	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	17,323.51	0.00	0.00	17,323.51	17,323.51
Operations and Maintenance	42,808.56	9,598.49	10,921.25	22,288.82	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	27,540.00	27,415.00	0.00	125.00	125.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	886.40	886.40	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	370,747.53	**37,899.89**	**293,110.31**	**39,737.33**	**17,448.51**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33000 Ingham ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,684,162.24	0.00	14,684,162.24	0.00	0.00
Support Serv - Pupil	2,443,357.93	0.00	2,443,357.93	0.00	0.00
Support Serv - Instructional	3,955,200.96	3,760.50	3,951,440.46	0.00	0.00
Support Serv - Board of Ed	99,173.96	0.00	99,173.96	0.00	0.00
Support Serv - Executive Adm	410,692.27	329.56	410,362.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,586.90	0.00	167,586.90	0.00	0.00
Support Serv - Business	1,780,233.58	3,764.21	178,526.52	1,597,942.85	1,597,942.85
Operations and Maintenance	180,008.66	114.46	6,428.80	173,465.40	0.00
Pupil Transportation	1,741,731.68	0.00	1,741,731.68	0.00	0.00
Support Serv - Planning & Research	546,272.84	0.00	546,272.84	0.00	0.00
Support Serv - Communication	789,177.60	577.72	788,599.88	0.00	0.00
Support Serv - Staff & Personnel	292,247.94	229.68	19,858.94	272,159.32	272,159.32
Support Serv - Technology	6,623,606.18	3,920.68	3,068,753.98	3,550,931.52	3,550,931.52
Support Serv - Pupil Accounting	362,594.31	0.00	362,594.31	0.00	0.00
Support Serv - Central - Other	378,488.96	0.00	378,488.96	0.00	0.00
Support Serv - Other	386,370.01	0.00	386,370.01	0.00	0.00
Community Services	738,018.94	0.00	738,018.94	0.00	0.00
Payments to Government Agencies	20,123,423.95	20,123,423.95	0.00	0.00	0.00
Facilities Acquisition	2,947.60	2,947.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	18,146,538.10	422,642.70	17,723,895.40	0.00	0.00
Support Serv - Pupil	23,261,160.68	264,570.13	22,996,590.55	0.00	0.00
Support Serv - Instructional	5,184,419.26	4,611.50	5,179,807.76	0.00	0.00
Support Serv - Board of Ed	33,200.00	0.00	33,200.00	0.00	0.00
Support Serv - Executive Adm	771,500.86	419.44	771,081.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,348,806.25	8,152.13	2,340,654.12	0.00	0.00
Support Serv - Business	1,650,860.26	2,710.62	22,955.46	1,625,194.18	1,625,194.18
Operations and Maintenance	3,454,385.54	317,800.87	551,611.61	2,584,973.06	0.00
Pupil Transportation	11,350,221.13	0.00	11,350,221.13	0.00	0.00
Support Serv - Planning & Research	2,425,383.80	2,650.00	2,422,733.80	0.00	0.00
Support Serv - Communication	720,167.91	2,631.84	717,536.07	0.00	0.00
Support Serv - Staff & Personnel	990,133.85	1,046.32	53,299.50	935,788.03	935,788.03
Support Serv - Technology	2,280,377.23	31,721.91	61,675.42	2,186,979.90	2,186,979.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	106,545.40	0.00	106,545.40	0.00	0.00
Support Serv - Other	846,429.31	640.00	845,789.31	0.00	0.00
Community Services	5,229,928.05	0.00	5,229,928.05	0.00	0.00
Payments to Government Agencies	49,512,246.51	49,512,246.51	0.00	0.00	0.00
Facilities Acquisition	491,426.04	491,426.04	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,221,016.65	2,221,016.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,328,564.45	1,328,564.45	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
	188,058,607.79	**74,751,919.47**	**100,379,254.06**	**12,927,434.26**	**10,168,995.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33010 East Lansing School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,647,216.35	77,630.42	32,569,585.93	0.00	0.00
Support Serv - Pupil	4,970,181.71	6,694.95	4,963,486.76	0.00	0.00
Support Serv - Instructional	3,852,429.99	48,602.70	3,803,827.29	0.00	0.00
Support Serv - Board of Ed	105,459.63	0.00	105,459.63	0.00	0.00
Support Serv - Executive Adm	553,031.11	9,317.40	543,713.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,202,795.33	8,040.43	3,194,754.90	0.00	0.00
Support Serv - Business	1,620,514.33	527,782.61	108,728.83	984,002.89	984,002.89
Operations and Maintenance	7,057,039.46	117,254.22	725,184.50	6,214,600.74	0.00
Pupil Transportation	1,867,258.25	0.00	1,867,258.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	103,181.37	3,719.97	99,461.40	0.00	0.00
Support Serv - Staff & Personnel	561,332.47	1,857.62	3,234.28	556,240.57	556,240.57
Support Serv - Technology	467,896.86	23,155.71	0.00	444,741.15	444,741.15
Support Serv - Pupil Accounting	184,383.60	0.00	184,383.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,064,485.89	68,477.84	996,008.05	0.00	0.00
Community Services	33,360.22	0.00	33,360.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	113,797.28	0.00	113,797.28	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,648.94	0.00	0.00	2,648.94	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	2,657,632.05	1,037,243.35	1,620,388.70	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 **	10,108,494.90	10,108,494.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,458,938.95	3,458,938.95	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
	74,632,078.69	**15,497,211.07**	**50,932,633.33**	**8,202,234.29**	**1,984,984.61**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33020 Lansing Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	100,079,214.67	1,099,661.30	98,979,553.37	0.00	0.00
Support Serv - Pupil	20,202,049.06	71,328.43	20,130,720.63	0.00	0.00
Support Serv - Instructional	18,166,521.08	391,555.76	17,774,965.32	0.00	0.00
Support Serv - Board of Ed	381,799.44	9,384.86	372,414.58	0.00	0.00
Support Serv - Executive Adm	1,368,159.61	15,917.27	1,352,242.34	0.00	0.00
Support Serv - Grant Writer	243,247.04	0.00	243,247.04	0.00	0.00
Support Serv - School Adm	9,859,112.40	52,080.78	9,807,031.62	0.00	0.00
Support Serv - Business	4,417,953.90	582,256.21	192,961.73	3,642,735.96	3,642,735.96
Operations and Maintenance	24,382,366.55	388,399.97	5,215,528.11	18,778,438.47	0.00
Pupil Transportation	14,536,264.42	1,825,000.00	12,711,264.42	0.00	0.00
Support Serv - Planning & Research	1,720,216.91	829.51	1,719,387.40	0.00	0.00
Support Serv - Communication	1,136,746.60	29,405.90	1,107,340.70	0.00	0.00
Support Serv - Staff & Personnel	4,430,957.77	19,766.95	2,089,328.45	2,321,862.37	2,321,862.37
Support Serv - Technology	2,160,656.09	7,123.88	344,236.95	1,809,295.26	1,809,295.26
Support Serv - Pupil Accounting	690,514.26	246.99	690,267.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,530,452.91	102,574.80	2,427,878.11	0.00	0.00
Community Services	2,752,295.51	102,340.51	2,649,955.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,810,917.10	15,859,301.57	1,951,615.53	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	934,970.99	0.00	934,970.99	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	102,464.38	89,529.49	12,294.61	640.28	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	9,012,718.77	4,683,932.06	4,328,786.71	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 **	14,294,900.00	14,294,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	59,486,779.65	59,486,779.65	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
	310,701,279.11	**99,112,315.89**	**185,035,990.88**	**26,552,972.34**	**7,773,893.59**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33040 Dansville Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,655,083.04	114,424.01	5,540,659.03	0.00	0.00
Support Serv - Pupil	757,876.76	0.00	757,876.76	0.00	0.00
Support Serv - Instructional	315,579.94	144,009.28	171,570.66	0.00	0.00
Support Serv - Board of Ed	52,839.13	0.00	52,839.13	0.00	0.00
Support Serv - Executive Adm	360,752.48	0.00	360,752.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	709,020.50	4,109.89	704,910.61	0.00	0.00
Support Serv - Business	167,768.48	9,833.06	0.00	157,935.42	157,935.42
Operations and Maintenance	1,197,421.92	83,745.35	21,904.75	1,091,771.82	0.00
Pupil Transportation	470,050.30	26,225.00	443,825.30	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	635.75	0.00	0.00	635.75	635.75
Support Serv - Technology	343,680.16	119,515.11	0.00	224,165.05	224,165.05
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	394,500.70	4,368.92	390,131.78	0.00	0.00
Community Services	773.92	0.00	773.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	827,214.44	308,227.87	518,986.57	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 **	1,765,247.00	1,765,247.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	419,829.92	419,829.92	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
	13,438,274.44	**2,999,535.41**	**8,964,230.99**	**1,474,508.04**	**382,736.22**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33060 Haslett Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,943,810.32	37,426.74	20,906,383.58	0.00	0.00
Support Serv - Pupil	4,036,514.35	0.00	4,036,514.35	0.00	0.00
Support Serv - Instructional	2,571,470.29	1,045.00	2,570,425.29	0.00	0.00
Support Serv - Board of Ed	154,593.35	0.00	154,593.35	0.00	0.00
Support Serv - Executive Adm	704,934.79	0.00	704,934.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,324,590.12	0.00	2,324,590.12	0.00	0.00
Support Serv - Business	815,349.89	193,645.31	76,323.02	545,381.56	545,381.56
Operations and Maintenance	3,905,790.68	12,196.50	165,751.75	3,727,842.43	0.00
Pupil Transportation	1,164,886.49	25,812.00	1,139,074.49	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	623,669.25	1,531.83	0.00	622,137.42	622,137.42
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	752,267.57	53,958.92	698,308.65	0.00	0.00
Community Services	1,037,565.55	0.00	1,037,565.55	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	82,064.87	0.00	73,576.91	8,487.96	8,487.96
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,126,293.96	624,580.22	1,501,713.74	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	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,718,749.56	7,718,749.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,073,203.88	2,073,203.88	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
	51,035,754.92	**10,742,149.96**	**35,389,755.59**	**4,903,849.37**	**1,176,006.94**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33070 Holt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,733,453.50	102,961.18	44,630,492.32	0.00	0.00
Support Serv - Pupil	6,085,903.93	0.00	6,085,903.93	0.00	0.00
Support Serv - Instructional	6,295,067.17	2,038.33	6,293,028.84	0.00	0.00
Support Serv - Board of Ed	209,082.13	0.00	209,082.13	0.00	0.00
Support Serv - Executive Adm	453,232.16	0.00	453,232.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,039,564.84	0.00	4,039,564.84	0.00	0.00
Support Serv - Business	981,553.16	114,360.64	0.00	867,192.52	867,192.52
Operations and Maintenance	8,008,720.45	844,628.09	536,215.33	6,627,877.03	0.00
Pupil Transportation	2,083,784.20	0.00	2,083,784.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,779.79	0.00	34,779.79	0.00	0.00
Support Serv - Staff & Personnel	907,960.19	175,000.00	7,614.20	725,345.99	725,345.99
Support Serv - Technology	1,269,768.36	108,187.09	108,903.40	1,052,677.87	1,052,677.87
Support Serv - Pupil Accounting	110,900.57	0.00	110,900.57	0.00	0.00
Support Serv - Central - Other	142,365.98	0.00	142,365.98	0.00	0.00
Support Serv - Other	1,119,842.88	63,158.07	1,056,684.81	0.00	0.00
Community Services	1,378,850.89	0.00	1,378,850.89	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	3,446,628.88	1,816,535.46	1,630,093.42	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 **	8,733,517.79	8,733,517.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,419,816.48	25,419,816.48	0.00	0.00	0.00
Trust Funds					
All Costs *	2,800.00	0.00	2,800.00	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
	115,457,593.35	**37,380,203.13**	**68,804,296.81**	**9,273,093.41**	**2,645,216.38**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33100 Leslie Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,176,811.50	37,203.12	9,139,608.38	0.00	0.00
Support Serv - Pupil	1,095,926.63	2,422.69	1,093,503.94	0.00	0.00
Support Serv - Instructional	483,079.11	0.00	483,079.11	0.00	0.00
Support Serv - Board of Ed	88,178.68	0.00	88,178.68	0.00	0.00
Support Serv - Executive Adm	265,014.24	0.00	265,014.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	799,678.22	0.00	799,678.22	0.00	0.00
Support Serv - Business	325,244.50	70,294.40	3,779.15	251,170.95	251,170.95
Operations and Maintenance	1,747,295.17	231,899.12	54,451.10	1,460,944.95	0.00
Pupil Transportation	955,049.10	284,964.00	670,085.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,530.37	0.00	6,530.37	0.00	0.00
Support Serv - Staff & Personnel	14,443.35	0.00	12,726.95	1,716.40	1,716.40
Support Serv - Technology	275,108.18	24,304.83	2,237.15	248,566.20	248,566.20
Support Serv - Pupil Accounting	54,660.57	0.00	54,660.57	0.00	0.00
Support Serv - Central - Other	45,219.44	0.00	45,219.44	0.00	0.00
Support Serv - Other	410,133.74	11,072.44	399,061.30	0.00	0.00
Community Services	123,600.64	6,271.74	117,328.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	114,425.00	114,425.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,329,539.56	471,563.70	857,975.86	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 **	473,700.00	473,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	846,653.84	846,653.84	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
	18,630,291.84	**2,574,774.88**	**14,093,118.46**	**1,962,398.50**	**501,453.55**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33130 Mason Public Schools (Ingham)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,097,164.66	81,994.86	29,015,169.80	0.00	0.00
Support Serv - Pupil	3,515,291.06	0.00	3,515,291.06	0.00	0.00
Support Serv - Instructional	1,953,879.41	0.00	1,953,879.41	0.00	0.00
Support Serv - Board of Ed	138,709.99	0.00	138,709.99	0.00	0.00
Support Serv - Executive Adm	596,120.08	7,174.16	588,945.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,602,418.21	0.00	2,602,418.21	0.00	0.00
Support Serv - Business	715,652.54	38,423.45	10,906.82	666,322.27	666,322.27
Operations and Maintenance	3,949,347.96	155,722.04	157,412.23	3,636,213.69	0.00
Pupil Transportation	1,563,765.77	5,450.08	1,558,315.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	60,000.00	0.00	60,000.00	0.00	0.00
Support Serv - Staff & Personnel	610,491.14	0.00	20,110.88	590,380.26	590,380.26
Support Serv - Technology	1,080,657.58	328,501.71	141,712.35	610,443.52	610,443.52
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	908,469.64	13,986.14	894,483.50	0.00	0.00
Community Services	606,740.98	55.70	606,685.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	414,271.19	352,639.50	61,631.69	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,999,237.63	1,134,488.92	1,864,748.71	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 **	5,057,827.20	5,057,827.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,048,061.98	6,048,061.98	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
	61,918,107.02	**13,224,325.74**	**43,190,421.54**	**5,503,359.74**	**1,867,146.05**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33170 Okemos Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,329,064.47	40,726.08	41,288,338.39	0.00	0.00
Support Serv - Pupil	5,908,880.43	495.00	5,908,385.43	0.00	0.00
Support Serv - Instructional	3,359,360.93	0.00	3,359,360.93	0.00	0.00
Support Serv - Board of Ed	211,886.25	0.00	211,886.25	0.00	0.00
Support Serv - Executive Adm	648,833.50	0.00	648,833.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,916,116.15	0.00	3,916,116.15	0.00	0.00
Support Serv - Business	1,033,951.24	0.00	13,103.31	1,020,847.93	1,020,847.93
Operations and Maintenance	7,286,360.77	139,176.48	357,944.10	6,789,240.19	0.00
Pupil Transportation	1,391,817.65	0.00	1,391,817.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	195,721.32	0.00	195,721.32	0.00	0.00
Support Serv - Staff & Personnel	344,354.59	0.00	6,295.99	338,058.60	338,058.60
Support Serv - Technology	1,914,364.52	10,495.00	207,802.40	1,696,067.12	1,696,067.12
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	1,004,117.35	14,098.00	990,019.35	0.00	0.00
Community Services	3,382,811.84	61,170.79	3,321,641.05	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	28,057.15	24,368.40	3,688.75	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,083,456.48	1,576,338.99	2,507,117.49	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 **	11,672,868.33	11,672,868.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	41,997,195.10	41,997,195.10	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
	129,718,818.07	**55,546,532.17**	**64,328,072.06**	**9,844,213.84**	**3,054,973.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33200 Stockbridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,841,814.12	156,464.94	9,685,349.18	0.00	0.00
Support Serv - Pupil	1,015,007.88	0.00	1,015,007.88	0.00	0.00
Support Serv - Instructional	1,448,084.49	109,910.19	1,338,174.30	0.00	0.00
Support Serv - Board of Ed	82,818.11	0.00	82,818.11	0.00	0.00
Support Serv - Executive Adm	379,231.00	0.00	379,231.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,074,052.69	0.00	1,074,052.69	0.00	0.00
Support Serv - Business	414,928.74	24,106.02	0.00	390,822.72	390,822.72
Operations and Maintenance	1,520,802.58	0.00	44,148.68	1,476,653.90	0.00
Pupil Transportation	1,067,469.41	145,579.79	921,889.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,531.43	0.00	6,531.43	0.00	0.00
Support Serv - Staff & Personnel	35,251.19	0.00	31,597.19	3,654.00	3,654.00
Support Serv - Technology	819.14	0.00	0.00	819.14	819.14
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	442,409.74	5,162.19	437,247.55	0.00	0.00
Community Services	398,942.63	0.00	398,942.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,795.00	8,795.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	943,051.14	336,867.46	606,183.68	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 **	2,066,960.00	2,066,960.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,746,969.29	**2,853,845.59**	**16,021,173.94**	**1,871,949.76**	**395,295.86**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33215 Waverly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,887,608.98	94,456.73	25,793,152.25	0.00	0.00
Support Serv - Pupil	3,658,234.55	0.00	3,658,234.55	0.00	0.00
Support Serv - Instructional	2,797,834.74	0.00	2,797,834.74	0.00	0.00
Support Serv - Board of Ed	101,990.84	0.00	101,990.84	0.00	0.00
Support Serv - Executive Adm	424,504.69	0.00	424,504.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,448,779.44	0.00	3,448,779.44	0.00	0.00
Support Serv - Business	922,983.16	25,233.32	0.00	897,749.84	897,749.84
Operations and Maintenance	4,428,506.26	6,305.58	485,470.62	3,936,730.06	0.00
Pupil Transportation	1,555,267.97	0.00	1,555,267.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,238.00	0.00	24,238.00	0.00	0.00
Support Serv - Staff & Personnel	544,029.30	0.00	0.00	544,029.30	544,029.30
Support Serv - Technology	871,810.63	980.00	0.00	870,830.63	870,830.63
Support Serv - Pupil Accounting	220,266.01	0.00	220,266.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	998,065.55	12,567.22	985,498.33	0.00	0.00
Community Services	20,011.58	0.00	20,011.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,891.44	0.00	10,891.44	0.00	0.00
Special Revenue Funds					
Instructional	3,008.52	0.00	3,008.52	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	35,073.79	0.00	34,723.05	350.74	350.74
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,251,508.17	995,598.26	1,255,909.91	0.00	0.00
Community Services	651,677.43	0.00	651,677.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,518,763.06	7,518,763.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,920,752.12	36,920,752.12	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
	93,295,806.23	**45,574,656.29**	**41,471,459.37**	**6,249,690.57**	**2,312,960.51**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33220 Webberville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,687,956.86	7,733.98	3,680,222.88	0.00	0.00
Support Serv - Pupil	576,298.66	0.00	576,298.66	0.00	0.00
Support Serv - Instructional	123,666.14	0.00	123,666.14	0.00	0.00
Support Serv - Board of Ed	56,861.65	0.00	56,861.65	0.00	0.00
Support Serv - Executive Adm	309,927.47	0.00	309,927.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	556,262.48	0.00	556,262.48	0.00	0.00
Support Serv - Business	128,177.81	10,423.55	0.00	117,754.26	117,754.26
Operations and Maintenance	832,942.30	3,208.99	0.00	829,733.31	0.00
Pupil Transportation	279,836.38	0.00	279,836.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	96,502.32	0.00	96,502.32	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	313,504.58	126,480.43	0.00	187,024.15	187,024.15
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	242,003.57	16,433.00	225,570.57	0.00	0.00
Community Services	40,710.74	0.00	40,710.74	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	49,899.85	0.00	0.00	49,899.85	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	443,531.04	152,596.57	290,934.47	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 **	1,661,160.95	1,661,160.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	155,829.76	155,829.76	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
	9,555,072.56	**2,133,867.23**	**6,236,793.76**	**1,184,411.57**	**304,778.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33230 Williamston Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,968,534.23	133,462.65	14,835,071.58	0.00	0.00
Support Serv - Pupil	2,220,642.67	0.00	2,220,642.67	0.00	0.00
Support Serv - Instructional	1,274,758.67	123,363.20	1,151,395.47	0.00	0.00
Support Serv - Board of Ed	103,195.67	0.00	103,195.67	0.00	0.00
Support Serv - Executive Adm	353,594.30	0.00	353,594.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,756,064.61	0.00	1,756,064.61	0.00	0.00
Support Serv - Business	436,574.92	39,932.20	55,284.75	341,357.97	341,357.97
Operations and Maintenance	2,937,957.51	144,193.41	103,358.32	2,690,405.78	0.00
Pupil Transportation	950,170.93	142,482.00	807,688.93	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	11,268.51	0.00	72.98	11,195.53	11,195.53
Support Serv - Technology	559,103.17	78,404.67	6,725.42	473,973.08	473,973.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	48,657.88	0.00	48,657.88	0.00	0.00
Support Serv - Other	611,785.89	27,711.34	584,074.55	0.00	0.00
Community Services	359,092.61	270.24	358,822.37	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	159,456.81	0.00	0.00	159,456.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,357,634.98	565,948.89	791,686.09	0.00	0.00
Community Services	488,912.62	56,304.81	432,607.81	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 **	5,417,218.00	5,417,218.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,799,838.75	2,799,838.75	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
	36,814,462.73	**9,529,130.16**	**23,608,943.40**	**3,676,389.17**	**826,526.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33901 Cole Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,905,863.12	0.00	1,905,863.12	0.00	0.00
Support Serv - Pupil	238,308.00	0.00	238,308.00	0.00	0.00
Support Serv - Instructional	69,919.24	0.00	69,919.24	0.00	0.00
Support Serv - Board of Ed	25,356.00	0.00	25,356.00	0.00	0.00
Support Serv - Executive Adm	278,675.11	0.00	278,675.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	322,555.01	0.00	322,555.01	0.00	0.00
Support Serv - Business	169,154.42	0.00	0.00	169,154.42	169,154.42
Operations and Maintenance	304,264.01	8,002.25	37,781.98	258,479.78	0.00
Pupil Transportation	683.34	0.00	683.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,272.95	0.00	6,272.95	0.00	0.00
Support Serv - Staff & Personnel	107,364.69	0.00	0.00	107,364.69	107,364.69
Support Serv - Technology	63,671.34	0.00	0.00	63,671.34	63,671.34
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	14,952.61	5,921.26	9,031.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	42,069.37	42,069.37	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	268,497.52	145,832.07	122,665.45	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 **	214,087.50	214,087.50	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
	4,031,694.23	**415,912.45**	**3,017,111.55**	**598,670.23**	**340,190.45**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33904 Mid-Michigan Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,561,645.00	3,945.00	2,557,700.00	0.00	0.00
Support Serv - Pupil	442,833.00	0.00	442,833.00	0.00	0.00
Support Serv - Instructional	193,169.00	0.00	193,169.00	0.00	0.00
Support Serv - Board of Ed	27,733.00	0.00	27,733.00	0.00	0.00
Support Serv - Executive Adm	438,336.00	0.00	438,336.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	532,107.00	75.00	532,032.00	0.00	0.00
Support Serv - Business	75,304.00	0.00	750.00	74,554.00	74,554.00
Operations and Maintenance	635,362.00	56,095.00	21,271.00	557,996.00	0.00
Pupil Transportation	238,020.00	0.00	238,020.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,604.00	0.00	2,604.00	0.00	0.00
Support Serv - Staff & Personnel	1,261.00	0.00	1,261.00	0.00	0.00
Support Serv - Technology	74,254.00	0.00	0.00	74,254.00	74,254.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,991.00	0.00	8,991.00	0.00	0.00
Community Services	12,977.00	2,505.00	10,472.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	419,036.00	211,332.00	207,704.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	504,101.00	504,101.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,167,733.00	**778,053.00**	**4,682,876.00**	**706,804.00**	**148,808.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33909 Windemere Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,932,573.00	0.00	3,932,573.00	0.00	0.00
Support Serv - Pupil	544,161.00	0.00	544,161.00	0.00	0.00
Support Serv - Instructional	1,017,087.00	0.00	1,017,087.00	0.00	0.00
Support Serv - Board of Ed	64,746.00	0.00	64,746.00	0.00	0.00
Support Serv - Executive Adm	205,605.00	0.00	205,605.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	690,095.00	0.00	690,095.00	0.00	0.00
Support Serv - Business	117,395.00	0.00	0.00	117,395.00	117,395.00
Operations and Maintenance	1,426,095.00	0.00	943.00	1,425,152.00	0.00
Pupil Transportation	30,884.00	0.00	30,884.00	0.00	0.00
Support Serv - Planning & Research	4,086.00	0.00	4,086.00	0.00	0.00
Support Serv - Communication	42,401.00	0.00	42,401.00	0.00	0.00
Support Serv - Staff & Personnel	146,899.00	0.00	0.00	146,899.00	146,899.00
Support Serv - Technology	170,460.00	0.00	0.00	170,460.00	170,460.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	26,751.00	0.00	26,751.00	0.00	0.00
Support Serv - Other	9,446.00	0.00	9,446.00	0.00	0.00
Community Services	145,815.00	0.00	145,815.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,574,499.00	**0.00**	**6,714,593.00**	**1,859,906.00**	**434,754.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33910 Holly Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,726,418.00	0.00	3,726,418.00	0.00	0.00
Support Serv - Pupil	309,774.00	0.00	309,774.00	0.00	0.00
Support Serv - Instructional	813,899.00	0.00	813,899.00	0.00	0.00
Support Serv - Board of Ed	91,097.00	0.00	91,097.00	0.00	0.00
Support Serv - Executive Adm	201,348.00	0.00	201,348.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	693,963.00	0.00	693,963.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,412,777.00	0.00	0.00	1,412,777.00	0.00
Pupil Transportation	8,334.00	0.00	8,334.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	32,001.00	0.00	32,001.00	0.00	0.00
Support Serv - Staff & Personnel	95,892.00	0.00	0.00	95,892.00	95,892.00
Support Serv - Technology	19,681.00	0.00	0.00	19,681.00	19,681.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	7,699.00	0.00	7,699.00	0.00	0.00
Community Services	182,999.00	0.00	182,999.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,724,989.00	**0.00**	**6,091,095.00**	**1,633,894.00**	**221,117.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33911 Michigan Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,269,549.60	0.00	12,269,549.60	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	610,701.18	0.00	610,701.18	0.00	0.00
Support Serv - Board of Ed	73,623.81	0.00	73,623.81	0.00	0.00
Support Serv - Executive Adm	450,109.45	0.00	450,109.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,358,782.50	0.00	2,358,782.50	0.00	0.00
Support Serv - Business	1,281,228.82	4,637.52	0.00	1,276,591.30	1,276,591.30
Operations and Maintenance	440,149.39	0.00	0.00	440,149.39	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	405,459.94	0.00	0.00	405,459.94	405,459.94
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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,889,604.69	**4,637.52**	**15,762,766.54**	**2,122,200.63**	**1,682,051.24**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
33914 Great Lakes Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,323,744.64	0.00	6,323,744.64	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	349,273.80	0.00	349,273.80	0.00	0.00
Support Serv - Board of Ed	408,923.68	0.00	408,923.68	0.00	0.00
Support Serv - Executive Adm	289,386.41	0.00	289,386.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,669,666.66	0.00	1,669,666.66	0.00	0.00
Support Serv - Business	1,999,826.53	0.00	0.00	1,999,826.53	1,999,826.53
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	777,710.32	0.00	0.00	777,710.32	777,710.32
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	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,818,532.04	**0.00**	**9,040,995.19**	**2,777,536.85**	**2,777,536.85**

Michigan Department of Education
Costs for the Development of 2026-2027 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	840,864.56	0.00	840,864.56	0.00	0.00
Support Serv - Pupil	270,144.24	0.00	270,144.24	0.00	0.00
Support Serv - Instructional	91,942.76	11,049.48	80,893.28	0.00	0.00
Support Serv - Board of Ed	13,550.00	0.00	13,550.00	0.00	0.00
Support Serv - Executive Adm	58,093.31	0.00	58,093.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,908.24	1,999.00	1,909.24	0.00	0.00
Support Serv - Business	56,821.25	0.00	0.00	56,821.25	56,821.25
Operations and Maintenance	835,711.16	665,311.00	86,074.41	84,325.75	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	19,979.52	0.00	19,979.52	0.00	0.00
Support Serv - Staff & Personnel	257,794.18	0.00	0.00	257,794.18	257,794.18
Support Serv - Technology	116,864.23	850.00	0.00	116,014.23	116,014.23
Support Serv - Pupil Accounting	5,415.89	0.00	5,415.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,727.27	0.00	2,727.27	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,573,816.61	**679,209.48**	**1,379,651.72**	**514,955.41**	**430,629.66**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
34000 Ionia ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	418,475.09	0.00	418,475.09	0.00	0.00
Support Serv - Pupil	73,472.54	0.00	73,472.54	0.00	0.00
Support Serv - Instructional	1,029,577.05	0.00	1,029,577.05	0.00	0.00
Support Serv - Board of Ed	14,203.22	0.00	14,203.22	0.00	0.00
Support Serv - Executive Adm	271,830.63	0.00	271,830.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	856,466.73	2,678.63	74,292.90	779,495.20	779,495.20
Operations and Maintenance	196,039.16	0.00	8,790.18	187,248.98	0.00
Pupil Transportation	65,994.00	0.00	65,994.00	0.00	0.00
Support Serv - Planning & Research	67,017.48	0.00	67,017.48	0.00	0.00
Support Serv - Communication	9,224.49	0.00	9,224.49	0.00	0.00
Support Serv - Staff & Personnel	2,039.78	0.00	625.14	1,414.64	1,414.64
Support Serv - Technology	319,747.60	0.00	8,662.81	311,084.79	311,084.79
Support Serv - Pupil Accounting	22,891.15	0.00	22,891.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	370,693.75	0.00	370,693.75	0.00	0.00
Payments to Government Agencies	3,525,471.82	3,525,471.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,896,020.50	0.00	8,896,020.50	0.00	0.00
Support Serv - Pupil	10,714,472.00	0.00	10,714,472.00	0.00	0.00
Support Serv - Instructional	1,469,047.04	0.00	1,469,047.04	0.00	0.00
Support Serv - Board of Ed	81,472.91	0.00	81,472.91	0.00	0.00
Support Serv - Executive Adm	211,952.87	0.00	211,952.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	523,053.93	0.00	523,053.93	0.00	0.00
Support Serv - Business	63,371.06	12,709.60	582.90	50,078.56	50,078.56
Operations and Maintenance	1,093,855.96	12,349.04	21,208.61	1,060,298.31	0.00
Pupil Transportation	319,433.67	82,051.00	237,382.67	0.00	0.00
Support Serv - Planning & Research	235,953.00	0.00	235,953.00	0.00	0.00
Support Serv - Communication	45,035.25	0.00	45,035.25	0.00	0.00
Support Serv - Staff & Personnel	59,132.39	0.00	189.66	58,942.73	58,942.73
Support Serv - Technology	546,140.40	0.00	9,739.85	536,400.55	536,400.55
Support Serv - Pupil Accounting	15,282.38	0.00	15,282.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,948.49	0.00	76,948.49	0.00	0.00
Community Services	105,290.74	0.00	105,290.74	0.00	0.00
Payments to Government Agencies	3,409,549.91	3,381,779.97	27,769.94	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	240,499.50	240,499.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	796,638.63	796,638.63	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
	36,146,295.12	**8,054,178.19**	**25,107,153.17**	**2,984,963.76**	**1,737,416.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
34010 Ionia Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,870,173.95	335,238.51	20,534,935.44	0.00	0.00
Support Serv - Pupil	2,304,538.98	0.00	2,304,538.98	0.00	0.00
Support Serv - Instructional	1,804,259.89	3,354.23	1,800,905.66	0.00	0.00
Support Serv - Board of Ed	80,470.41	0.00	80,470.41	0.00	0.00
Support Serv - Executive Adm	478,833.93	0.00	478,833.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,415,909.38	0.00	2,415,909.38	0.00	0.00
Support Serv - Business	590,139.96	55,089.08	12,549.40	522,501.48	522,501.48
Operations and Maintenance	3,366,182.33	187,479.39	92,772.15	3,085,930.79	0.00
Pupil Transportation	2,255,356.10	546,777.00	1,708,579.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,463.62	0.00	1,463.62	0.00	0.00
Support Serv - Staff & Personnel	288,978.69	0.00	41,647.86	247,330.83	247,330.83
Support Serv - Technology	739,164.46	15,506.64	15,253.26	708,404.56	708,404.56
Support Serv - Pupil Accounting	108,396.63	0.00	108,396.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	678,326.71	0.00	678,326.71	0.00	0.00
Community Services	30,836.64	0.00	30,836.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	72,393.35	72,393.35	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	3,036,643.93	1,664,302.36	1,372,341.57	0.00	0.00
Community Services	179,510.49	0.00	179,510.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,827.19	0.00	16,827.19	0.00	0.00
Debt Service Funds					
All Costs **	4,111,301.40	4,111,301.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,232,716.26	1,232,716.26	0.00	0.00	0.00
Trust Funds					
All Costs *	79,452.43	0.00	79,452.43	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,741,876.73	**8,224,158.22**	**31,953,550.85**	**4,564,167.66**	**1,478,236.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
34080 Belding Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,899,195.89	6,284.82	15,892,911.07	0.00	0.00
Support Serv - Pupil	1,274,238.38	0.00	1,274,238.38	0.00	0.00
Support Serv - Instructional	706,177.41	0.00	706,177.41	0.00	0.00
Support Serv - Board of Ed	48,964.66	0.00	48,964.66	0.00	0.00
Support Serv - Executive Adm	426,721.34	0.00	426,721.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,591,066.66	0.00	1,591,066.66	0.00	0.00
Support Serv - Business	673,831.74	81,053.44	0.00	592,778.30	592,778.30
Operations and Maintenance	2,031,584.01	15,586.76	22,053.67	1,993,943.58	0.00
Pupil Transportation	1,505,107.69	259,492.00	1,245,615.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,867.01	0.00	8,867.01	0.00	0.00
Support Serv - Staff & Personnel	28,696.36	0.00	5,212.82	23,483.54	23,483.54
Support Serv - Technology	657,436.72	144,153.15	19,539.32	493,744.25	493,744.25
Support Serv - Pupil Accounting	49,388.78	0.00	49,388.78	0.00	0.00
Support Serv - Central - Other	94,063.41	34,589.80	59,473.61	0.00	0.00
Support Serv - Other	650,823.14	9,240.10	641,583.04	0.00	0.00
Community Services	67,641.96	0.00	67,641.96	0.00	0.00
Payments to Government Agencies	515.85	515.85	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	5.00	0.00	0.00	5.00	5.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,938,765.34	886,535.64	1,052,229.70	0.00	0.00
Community Services	330,013.59	0.00	330,013.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,086,111.38	10,086,111.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,047,874.01	9,047,874.01	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
	47,117,090.33	**20,571,436.95**	**23,441,698.71**	**3,103,954.67**	**1,110,011.09**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
34090 Lakewood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,229,847.14	5,500.00	12,224,347.14	0.00	0.00
Support Serv - Pupil	953,777.83	0.00	953,777.83	0.00	0.00
Support Serv - Instructional	475,384.02	0.00	475,384.02	0.00	0.00
Support Serv - Board of Ed	97,508.00	0.00	97,508.00	0.00	0.00
Support Serv - Executive Adm	524,812.44	0.00	524,812.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,212,694.26	7,486.13	1,205,208.13	0.00	0.00
Support Serv - Business	514,225.76	64,983.36	8,777.98	440,464.42	440,464.42
Operations and Maintenance	2,059,804.76	190,082.00	110,139.54	1,759,583.22	0.00
Pupil Transportation	1,470,295.52	88,500.00	1,381,795.52	0.00	0.00
Support Serv - Planning & Research	11,158.00	0.00	11,158.00	0.00	0.00
Support Serv - Communication	47,778.64	0.00	47,778.64	0.00	0.00
Support Serv - Staff & Personnel	3,032.62	0.00	2,722.95	309.67	309.67
Support Serv - Technology	538,122.20	23,256.89	13,330.55	501,534.76	501,534.76
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	399,949.01	0.00	399,949.01	0.00	0.00
Community Services	10,737.41	0.00	10,737.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,240.00	0.00	8,240.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	19,569.03	0.00	19,569.03	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	1,705,630.09	627,837.03	1,077,793.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,815,177.43	1,815,177.43	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
	24,097,744.16	**2,822,822.84**	**18,573,029.25**	**2,701,892.07**	**942,308.85**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
34110 Portland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,213,051.99	38,924.38	15,174,127.61	0.00	0.00
Support Serv - Pupil	1,153,665.47	0.00	1,153,665.47	0.00	0.00
Support Serv - Instructional	1,567,123.27	191,383.40	1,375,739.87	0.00	0.00
Support Serv - Board of Ed	80,797.83	0.00	80,797.83	0.00	0.00
Support Serv - Executive Adm	442,818.30	0.00	442,818.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,154,217.84	66,285.84	2,087,932.00	0.00	0.00
Support Serv - Business	572,092.48	22,880.00	11,117.41	538,095.07	538,095.07
Operations and Maintenance	2,651,273.50	142,725.65	83,387.10	2,425,160.75	0.00
Pupil Transportation	1,739,803.56	270,834.00	1,468,969.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,595.44	0.00	36,595.44	0.00	0.00
Support Serv - Staff & Personnel	5,570.00	0.00	0.00	5,570.00	5,570.00
Support Serv - Technology	645,195.47	197,427.63	0.00	447,767.84	447,767.84
Support Serv - Pupil Accounting	67,421.25	0.00	67,421.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	911,016.99	28,204.74	882,812.25	0.00	0.00
Community Services	461,435.44	0.00	461,435.44	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	685,332.30	14,753.21	670,579.09	0.00	0.00
Support Serv - Pupil	77,657.67	0.00	77,657.67	0.00	0.00
Support Serv - Instructional	159,915.07	0.00	159,915.07	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	56,636.61	7,936.50	40,095.58	8,604.53	0.00
Pupil Transportation	27,108.70	0.00	27,108.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,520.46	0.00	9,520.46	0.00	0.00
Support Serv - Staff & Personnel	662.01	0.00	662.01	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,181,085.08	900,679.58	1,280,405.50	0.00	0.00
Community Services	245,579.71	0.00	245,579.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,622.00	44,622.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,122,302.32	3,122,302.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	184,881.99	184,881.99	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
	34,497,382.75	**5,233,841.24**	**25,838,343.32**	**3,425,198.19**	**991,432.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
34120 Saranac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,791,295.26	0.00	6,791,295.26	0.00	0.00
Support Serv - Pupil	539,205.71	0.00	539,205.71	0.00	0.00
Support Serv - Instructional	413,034.78	0.00	413,034.78	0.00	0.00
Support Serv - Board of Ed	48,530.05	0.00	48,530.05	0.00	0.00
Support Serv - Executive Adm	288,535.21	0.00	288,535.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	748,781.94	0.00	748,781.94	0.00	0.00
Support Serv - Business	232,634.86	15,389.68	1,299.36	215,945.82	215,945.82
Operations and Maintenance	912,959.95	574.28	16,222.20	896,163.47	0.00
Pupil Transportation	561,837.81	27,275.00	534,562.81	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	25,355.02	0.00	25,156.02	199.00	199.00
Support Serv - Technology	175,264.10	0.00	0.00	175,264.10	175,264.10
Support Serv - Pupil Accounting	24,892.42	0.00	24,892.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	318,827.92	0.00	318,827.92	0.00	0.00
Community Services	1,397.04	0.00	1,397.04	0.00	0.00
Payments to Government Agencies	851.00	851.00	0.00	0.00	0.00
Facilities Acquisition	197,117.05	197,117.05	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	821,666.12	318,203.60	503,462.52	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 **	3,199,274.54	3,199,274.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,508,175.12	3,508,175.12	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
	18,809,635.90	**7,266,860.27**	**10,255,203.24**	**1,287,572.39**	**391,408.92**

Michigan Department of Education
Costs for the Development of 2026-2027 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	140,152.37	0.00	140,152.37	0.00	0.00
Support Serv - Pupil	298.03	0.00	298.03	0.00	0.00
Support Serv - Instructional	1,660.00	0.00	1,660.00	0.00	0.00
Support Serv - Board of Ed	12,680.51	0.00	12,680.51	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,000.00	0.00	0.00	15,000.00	15,000.00
Operations and Maintenance	29,254.32	5,730.00	0.00	23,524.32	0.00
Pupil Transportation	2,193.00	0.00	2,193.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	161.80	0.00	161.80	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	297.26	0.00	0.00	297.26	297.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,450.22	0.00	1,450.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,901.40	14,901.40	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	8,000.00	0.00	8,000.00	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
	226,048.91	**20,631.40**	**166,595.93**	**38,821.58**	**15,297.26**

Michigan Department of Education
Costs for the Development of 2026-2027 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	157,427.37	0.00	157,427.37	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,145.80	0.00	3,145.80	0.00	0.00
Support Serv - Board of Ed	14,685.01	0.00	14,685.01	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	17,571.67	2,151.67	0.00	15,420.00	15,420.00
Operations and Maintenance	18,613.88	0.00	0.00	18,613.88	0.00
Pupil Transportation	11,296.00	0.00	11,296.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35.51	0.00	35.51	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	790.44	0.00	0.00	790.44	790.44
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	187.42	0.00	187.42	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	2,801.19	0.00	2,801.19	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
	226,554.29	**2,151.67**	**189,578.30**	**34,824.32**	**16,210.44**

Michigan Department of Education
Costs for the Development of 2026-2027 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	197,074.29	289.90	196,784.39	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,734.00	0.00	2,734.00	0.00	0.00
Support Serv - Board of Ed	14,084.27	0.00	14,084.27	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,000.00	0.00	0.00	15,000.00	15,000.00
Operations and Maintenance	19,963.84	0.00	0.00	19,963.84	0.00
Pupil Transportation	53,537.22	0.00	53,537.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	102.00	0.00	102.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	961.28	0.00	0.00	961.28	961.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,108.78	0.00	1,108.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	304,565.68	**289.90**	**268,350.66**	**35,925.12**	**15,961.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
35000 Iosco RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	667,729.94	0.00	667,729.94	0.00	0.00
Support Serv - Pupil	710,446.93	0.00	710,446.93	0.00	0.00
Support Serv - Instructional	1,409,880.40	0.00	1,409,880.40	0.00	0.00
Support Serv - Board of Ed	46,065.34	0.00	46,065.34	0.00	0.00
Support Serv - Executive Adm	376,110.33	0.00	376,110.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,933.85	0.00	9,933.85	0.00	0.00
Support Serv - Business	162,448.06	147.88	69,284.20	93,015.98	93,015.98
Operations and Maintenance	136,998.48	0.00	39,024.12	97,974.36	0.00
Pupil Transportation	10,904.00	0.00	10,904.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,153.94	0.00	36,153.94	0.00	0.00
Support Serv - Staff & Personnel	167,896.96	0.00	21,764.15	146,132.81	146,132.81
Support Serv - Technology	16,508.17	0.00	0.00	16,508.17	16,508.17
Support Serv - Pupil Accounting	115,079.38	0.00	115,079.38	0.00	0.00
Support Serv - Central - Other	1,591.92	0.00	1,591.92	0.00	0.00
Support Serv - Other	40,506.10	40,506.10	0.00	0.00	0.00
Community Services	2,294,442.69	0.00	2,294,442.69	0.00	0.00
Payments to Government Agencies	1,232,455.45	1,232,455.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,418,927.98	0.00	3,418,927.98	0.00	0.00
Support Serv - Pupil	1,416,727.31	0.00	1,416,727.31	0.00	0.00
Support Serv - Instructional	576,445.18	0.00	576,445.18	0.00	0.00
Support Serv - Board of Ed	16,766.66	0.00	16,766.66	0.00	0.00
Support Serv - Executive Adm	2,606.60	0.00	2,606.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	204,800.32	0.00	204,800.32	0.00	0.00
Support Serv - Business	183,018.04	908.28	0.00	182,109.76	182,109.76
Operations and Maintenance	448,386.15	0.00	4,350.85	444,035.30	0.00
Pupil Transportation	617,064.62	0.00	617,064.62	0.00	0.00
Support Serv - Planning & Research	38,778.96	0.00	38,778.96	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	149,964.00	0.00	148,164.00	1,800.00	1,800.00
Support Serv - Technology	77,565.24	0.00	55,939.00	21,626.24	21,626.24
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	1,092,412.43	995,759.34	96,653.09	0.00	0.00
Community Services	64,256.30	0.00	64,256.30	0.00	0.00
Payments to Government Agencies	280,846.85	280,846.85	0.00	0.00	0.00
Facilities Acquisition	7,100.00	7,100.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	89,463.03	89,463.03	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
	16,120,281.61	**2,647,186.93**	**12,469,892.06**	**1,003,202.62**	**461,192.96**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
35010 Oscoda Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,810,806.23	0.00	9,810,806.23	0.00	0.00
Support Serv - Pupil	766,519.66	0.00	766,519.66	0.00	0.00
Support Serv - Instructional	698,158.95	0.00	698,158.95	0.00	0.00
Support Serv - Board of Ed	69,322.02	0.00	69,322.02	0.00	0.00
Support Serv - Executive Adm	357,179.51	0.00	357,179.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,121,702.29	0.00	1,121,702.29	0.00	0.00
Support Serv - Business	333,058.31	0.00	18,389.32	314,668.99	314,668.99
Operations and Maintenance	1,506,066.49	72,669.98	24,495.17	1,408,901.34	0.00
Pupil Transportation	1,491,938.51	336,213.63	1,155,724.88	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	113,639.07	0.00	97,118.55	16,520.52	16,520.52
Support Serv - Technology	388,531.36	56,934.00	11,282.95	320,314.41	320,314.41
Support Serv - Pupil Accounting	32,518.98	0.00	32,518.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	579,162.53	30,084.00	549,078.53	0.00	0.00
Community Services	101,164.31	0.00	101,164.31	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	37,810.84	0.00	37,810.84	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	7,873.92	0.00	6,923.30	950.62	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	1,120,428.20	577,682.84	542,745.36	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 **	1,221,824.91	1,221,824.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,857,740.47	2,857,740.47	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
	22,615,446.56	**5,153,149.83**	**15,400,940.85**	**2,061,355.88**	**651,503.92**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
35020 Hale Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,937,713.60	32,800.00	2,904,913.60	0.00	0.00
Support Serv - Pupil	204,228.80	0.00	204,228.80	0.00	0.00
Support Serv - Instructional	78,315.67	0.00	78,315.67	0.00	0.00
Support Serv - Board of Ed	42,279.44	0.00	42,279.44	0.00	0.00
Support Serv - Executive Adm	216,750.10	0.00	216,750.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	292,326.28	0.00	292,326.28	0.00	0.00
Support Serv - Business	294,758.56	0.00	0.00	294,758.56	294,758.56
Operations and Maintenance	624,548.33	70,651.04	83,771.20	470,126.09	0.00
Pupil Transportation	286,055.42	10,473.00	275,582.42	0.00	0.00
Support Serv - Planning & Research	24,449.48	0.00	24,449.48	0.00	0.00
Support Serv - Communication	6,816.25	0.00	6,816.25	0.00	0.00
Support Serv - Staff & Personnel	3,770.00	0.00	0.00	3,770.00	3,770.00
Support Serv - Technology	87,211.26	0.00	0.00	87,211.26	87,211.26
Support Serv - Pupil Accounting	315.00	0.00	315.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	187,765.41	0.00	187,765.41	0.00	0.00
Community Services	2,317.99	0.00	2,317.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	276,940.00	276,940.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	399,980.47	179,923.59	220,056.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,966,542.06	**570,787.63**	**4,539,888.52**	**855,865.91**	**385,739.82**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
35030 Tawas Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,470,019.45	37,993.16	9,432,026.29	0.00	0.00
Support Serv - Pupil	793,939.70	0.00	793,939.70	0.00	0.00
Support Serv - Instructional	106,898.23	0.00	106,898.23	0.00	0.00
Support Serv - Board of Ed	165,508.09	22,132.47	143,375.62	0.00	0.00
Support Serv - Executive Adm	381,311.32	0.00	381,311.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,042,455.41	0.00	1,042,455.41	0.00	0.00
Support Serv - Business	336,230.78	0.00	12,629.00	323,601.78	323,601.78
Operations and Maintenance	1,329,393.55	97,077.88	0.00	1,232,315.67	0.00
Pupil Transportation	795,015.53	183,011.90	612,003.63	0.00	0.00
Support Serv - Planning & Research	6,324.11	0.00	6,324.11	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,640.06	0.00	6,640.06	0.00	0.00
Support Serv - Technology	471,617.76	0.00	33,138.22	438,479.54	438,479.54
Support Serv - Pupil Accounting	110.00	0.00	110.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,557.52	33,909.44	159,648.08	0.00	0.00
Community Services	16,130.81	0.00	16,130.81	0.00	0.00
Payments to Government Agencies	19,462.00	19,462.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,186,586.77	418,917.09	767,669.68	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 **	582,562.50	582,562.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	223,186.24	223,186.24	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
	17,126,949.83	**1,618,252.68**	**13,514,300.16**	**1,994,396.99**	**762,081.32**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
35040 Whittemore-Prescott Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,437,285.24	208,259.38	5,229,025.86	0.00	0.00
Support Serv - Pupil	736,635.02	0.00	736,635.02	0.00	0.00
Support Serv - Instructional	462,277.72	35,656.00	426,621.72	0.00	0.00
Support Serv - Board of Ed	99,405.21	0.00	99,405.21	0.00	0.00
Support Serv - Executive Adm	234,289.38	0.00	234,289.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	508,822.38	0.00	508,822.38	0.00	0.00
Support Serv - Business	230,645.00	26,341.08	12,448.71	191,855.21	191,855.21
Operations and Maintenance	1,250,008.01	179,240.00	96,578.73	974,189.28	0.00
Pupil Transportation	463,399.59	15,000.00	448,399.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	72,231.33	0.00	72,231.33	0.00	0.00
Support Serv - Staff & Personnel	2,662.36	0.00	2,662.36	0.00	0.00
Support Serv - Technology	230,186.55	16,638.12	7,989.52	205,558.91	205,558.91
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	211,347.04	871.29	210,475.75	0.00	0.00
Community Services	15,629.75	0.00	15,629.75	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	745,338.70	332,097.66	413,241.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,052,400.00	1,052,400.00	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
	11,752,923.28	**1,866,863.53**	**8,514,456.35**	**1,371,603.40**	**397,414.12**

Michigan Department of Education
Costs for the Development of 2026-2027 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	890,471.65	0.00	890,471.65	0.00	0.00
Support Serv - Pupil	218,821.33	0.00	218,821.33	0.00	0.00
Support Serv - Instructional	39,515.19	0.00	39,515.19	0.00	0.00
Support Serv - Board of Ed	13,173.00	0.00	13,173.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	254,115.18	0.00	254,115.18	0.00	0.00
Support Serv - Business	108,540.72	0.00	0.00	108,540.72	108,540.72
Operations and Maintenance	132,627.50	0.00	0.00	132,627.50	0.00
Pupil Transportation	147,586.45	0.00	147,586.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,957.00	0.00	17,957.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	67,141.59	0.00	67,141.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,459.61	0.00	2,459.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	51,188.00	51,188.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	30,493.50	0.00	30,493.50	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,974,090.72	**51,188.00**	**1,681,734.50**	**241,168.22**	**108,540.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
36015 Forest Park School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,384,805.90	0.00	4,384,805.90	0.00	0.00
Support Serv - Pupil	42,513.65	0.00	42,513.65	0.00	0.00
Support Serv - Instructional	157,829.49	58,856.94	98,972.55	0.00	0.00
Support Serv - Board of Ed	47,077.59	0.00	47,077.59	0.00	0.00
Support Serv - Executive Adm	267,109.06	0.00	267,109.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	278,193.70	0.00	278,193.70	0.00	0.00
Support Serv - Business	163,408.84	10,047.79	0.00	153,361.05	153,361.05
Operations and Maintenance	758,123.65	113,449.51	0.00	644,674.14	0.00
Pupil Transportation	449,465.37	145,500.00	303,965.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,063.38	0.00	28,063.38	0.00	0.00
Community Services	4,408.25	0.00	4,408.25	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	202,782.80	0.00	202,782.80	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	4,480.92	0.00	4,480.92	0.00	0.00
Support Serv - School Adm	2,753.63	0.00	2,753.63	0.00	0.00
Support Serv - Business	40,229.00	0.00	0.00	40,229.00	40,229.00
Operations and Maintenance	33,568.82	0.00	33,568.82	0.00	0.00
Pupil Transportation	30,180.00	0.00	30,180.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	1,105.49	0.00	1,105.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	917,675.64	278,494.54	639,181.10	0.00	0.00
Community Services	4,676.52	1,608.00	3,068.52	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	252,828.34	252,828.34	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
	8,071,280.04	**860,785.12**	**6,372,230.73**	**838,264.19**	**193,590.05**

Michigan Department of Education
Costs for the Development of 2026-2027 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	7,177,158.05	33,468.39	7,143,689.66	0.00	0.00
Support Serv - Pupil	208,647.51	0.00	208,647.51	0.00	0.00
Support Serv - Instructional	91,885.74	0.00	91,885.74	0.00	0.00
Support Serv - Board of Ed	57,656.95	0.00	57,656.95	0.00	0.00
Support Serv - Executive Adm	301,752.57	0.00	301,752.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	514,104.29	0.00	514,104.29	0.00	0.00
Support Serv - Business	362,112.03	29,735.95	0.00	332,376.08	332,376.08
Operations and Maintenance	1,725,795.61	558,692.66	5,340.00	1,161,762.95	0.00
Pupil Transportation	496,435.53	2,200.00	494,235.53	0.00	0.00
Support Serv - Planning & Research	2,231.00	0.00	2,231.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	189,903.54	0.00	4,721.00	185,182.54	185,182.54
Support Serv - Pupil Accounting	55,388.62	0.00	55,388.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,865.07	0.00	7,865.07	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	976.64	0.00	976.64	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,729.12	0.00	0.00	3,729.12	0.00
Pupil Transportation	6,246.50	0.00	6,246.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,244,699.68	319,353.20	925,346.48	0.00	0.00
Community Services	2,993.96	0.00	2,993.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	96,960.31	96,960.31	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
	12,546,542.72	**1,040,410.51**	**9,823,081.52**	**1,683,050.69**	**517,558.62**

Michigan Department of Education
Costs for the Development of 2026-2027 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	33,358,229.18	204,571.09	33,153,658.09	0.00	0.00
Support Serv - Pupil	5,155,666.43	8,580.40	5,147,086.03	0.00	0.00
Support Serv - Instructional	3,000,241.19	4,477.12	2,995,764.07	0.00	0.00
Support Serv - Board of Ed	417,711.09	0.00	417,711.09	0.00	0.00
Support Serv - Executive Adm	423,795.09	79.00	423,716.09	0.00	0.00
Support Serv - Grant Writer	123,171.85	0.00	123,171.85	0.00	0.00
Support Serv - School Adm	3,031,844.92	0.00	3,031,844.92	0.00	0.00
Support Serv - Business	655,577.34	493.46	165.81	654,918.07	654,918.07
Operations and Maintenance	4,067,473.59	16,192.00	124,989.82	3,926,291.77	0.00
Pupil Transportation	1,861,082.81	6,199.40	1,854,883.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,537.76	0.00	35,537.76	0.00	0.00
Support Serv - Staff & Personnel	691,752.74	2,098.95	235,898.51	453,755.28	453,755.28
Support Serv - Technology	835,060.45	3,468.55	1,026.10	830,565.80	830,565.80
Support Serv - Pupil Accounting	27,547.94	0.00	27,547.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,195,449.94	236.64	1,195,213.30	0.00	0.00
Community Services	257,987.09	0.00	257,987.09	0.00	0.00
Payments to Government Agencies	1,195,344.16	1,195,344.16	0.00	0.00	0.00
Facilities Acquisition	9,449.98	9,449.98	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	121,860.29	76,199.00	3,674.74	41,986.55	0.00
Pupil Transportation	8,190.00	0.00	8,190.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,753,354.35	1,626,648.14	2,126,706.21	0.00	0.00
Community Services	556,011.14	0.00	556,011.14	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 **	5,970,315.26	5,970,315.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,443,512.69	10,443,512.69	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
	77,196,167.28	**19,567,865.84**	**51,720,783.97**	**5,907,517.47**	**1,939,239.15**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
37040 Beal City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,150,937.98	74,147.10	5,076,790.88	0.00	0.00
Support Serv - Pupil	519,273.75	0.00	519,273.75	0.00	0.00
Support Serv - Instructional	374,950.76	15,710.46	359,240.30	0.00	0.00
Support Serv - Board of Ed	94,950.89	0.00	94,950.89	0.00	0.00
Support Serv - Executive Adm	483,371.88	1,074.80	482,297.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	484,483.71	1,461.46	483,022.25	0.00	0.00
Support Serv - Business	242,536.74	51,730.51	0.00	190,806.23	190,806.23
Operations and Maintenance	793,620.05	20,834.18	60,243.63	712,542.24	0.00
Pupil Transportation	466,788.48	0.00	466,788.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	670.67	0.00	670.67	0.00	0.00
Support Serv - Staff & Personnel	108,520.44	0.00	18,833.88	89,686.56	89,686.56
Support Serv - Technology	83,312.27	673.34	0.00	82,638.93	82,638.93
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	356,221.56	39,209.95	317,011.61	0.00	0.00
Community Services	3,735.00	0.00	3,735.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,528.92	2,528.92	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	734,768.88	246,030.01	488,738.87	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 **	2,017,251.00	2,017,251.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,019,097.03	1,019,097.03	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
	12,937,020.01	**3,489,748.76**	**8,371,597.29**	**1,075,673.96**	**363,131.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
37060 Shepherd Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,026,968.89	68,408.01	13,958,560.88	0.00	0.00
Support Serv - Pupil	2,982,094.76	0.00	2,982,094.76	0.00	0.00
Support Serv - Instructional	1,255,585.33	483,571.22	772,014.11	0.00	0.00
Support Serv - Board of Ed	84,629.77	0.00	84,629.77	0.00	0.00
Support Serv - Executive Adm	333,069.79	0.00	333,069.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,760,630.37	579.00	1,760,051.37	0.00	0.00
Support Serv - Business	564,517.12	163,603.19	4,949.66	395,964.27	395,964.27
Operations and Maintenance	2,482,613.32	102,563.37	82,975.26	2,297,074.69	0.00
Pupil Transportation	1,109,746.61	74,615.00	1,035,131.61	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	20,601.87	0.00	1,250.00	19,351.87	19,351.87
Support Serv - Technology	623,222.62	96,520.33	4,251.81	522,450.48	522,450.48
Support Serv - Pupil Accounting	46,303.69	0.00	46,303.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	590,910.77	55,395.33	535,515.44	0.00	0.00
Community Services	8,293.91	0.00	8,293.91	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	319,480.89	319,480.89	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	624.56	0.00	624.56	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,710,438.45	615,280.12	1,095,158.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,130,439.59	3,130,439.59	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	2,063,267.08	2,063,267.08	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,123,039.39	**7,183,323.13**	**22,704,874.95**	**3,234,841.31**	**937,766.62**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
37900 Flextech High School Shepherd
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	471,041.00	0.00	471,041.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	18,681.00	0.00	18,681.00	0.00	0.00
Support Serv - Board of Ed	31,558.00	0.00	31,558.00	0.00	0.00
Support Serv - Executive Adm	106,233.00	0.00	106,233.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	235,196.00	0.00	235,196.00	0.00	0.00
Support Serv - Business	324.00	0.00	0.00	324.00	324.00
Operations and Maintenance	34,884.00	390.00	655.00	33,839.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	200.00	0.00	200.00	0.00	0.00
Support Serv - Technology	10,748.00	0.00	0.00	10,748.00	10,748.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,752.00	0.00	1,752.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,986.00	0.00	21,986.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	932,603.00	**390.00**	**887,302.00**	**44,911.00**	**11,072.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
37901 Renaissance Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,606,559.00	49,368.00	3,557,191.00	0.00	0.00
Support Serv - Pupil	157,017.00	0.00	157,017.00	0.00	0.00
Support Serv - Instructional	82,458.00	0.00	82,458.00	0.00	0.00
Support Serv - Board of Ed	24,301.00	0.00	24,301.00	0.00	0.00
Support Serv - Executive Adm	396,913.00	0.00	396,913.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	451,902.00	0.00	451,902.00	0.00	0.00
Support Serv - Business	8,863.00	0.00	0.00	8,863.00	8,863.00
Operations and Maintenance	391,017.00	21,000.00	19,038.00	350,979.00	0.00
Pupil Transportation	28,660.00	0.00	28,660.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,365.00	0.00	21,365.00	0.00	0.00
Support Serv - Technology	77,589.00	0.00	0.00	77,589.00	77,589.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,447.00	0.00	33,447.00	0.00	0.00
Community Services	49,485.00	0.00	49,485.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,224.00	18,224.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,634.00	0.00	11,634.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	407,416.00	234,494.00	172,922.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,766,850.00	**323,086.00**	**5,006,333.00**	**437,431.00**	**86,452.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38000 Jackson ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	226,548.22	1,191.07	225,357.15	0.00	0.00
Support Serv - Pupil	1,263,504.85	76.83	1,263,428.02	0.00	0.00
Support Serv - Instructional	4,666,244.71	29,449.10	4,636,795.61	0.00	0.00
Support Serv - Board of Ed	98,519.84	0.00	98,519.84	0.00	0.00
Support Serv - Executive Adm	595,771.27	0.00	595,771.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,581.36	0.00	3,581.36	0.00	0.00
Support Serv - Business	3,093,384.57	2,835.99	84,987.17	3,005,561.41	3,005,561.41
Operations and Maintenance	531,035.79	9,049.44	18,282.40	503,703.95	0.00
Pupil Transportation	459.27	0.00	459.27	0.00	0.00
Support Serv - Planning & Research	7,093.78	0.00	7,093.78	0.00	0.00
Support Serv - Communication	250,526.37	0.00	250,526.37	0.00	0.00
Support Serv - Staff & Personnel	1,276,739.63	266.30	16,801.00	1,259,672.33	1,259,672.33
Support Serv - Technology	5,493,449.11	181,859.16	92,711.23	5,218,878.72	5,218,878.72
Support Serv - Pupil Accounting	515,296.83	0.00	515,296.83	0.00	0.00
Support Serv - Central - Other	141,526.08	0.00	141,526.08	0.00	0.00
Support Serv - Other	60,702.03	0.00	60,702.03	0.00	0.00
Community Services	394,099.89	1,324.00	392,775.89	0.00	0.00
Payments to Government Agencies	6,577,797.98	6,577,797.98	0.00	0.00	0.00
Facilities Acquisition	5,000.00	0.00	5,000.00	0.00	0.00
Special Revenue Funds					
Instructional	29,857,540.54	378,378.66	29,479,161.88	0.00	0.00
Support Serv - Pupil	25,032,012.58	62,751.65	24,969,260.93	0.00	0.00
Support Serv - Instructional	4,864,872.05	27,468.51	4,837,403.54	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,474,272.67	45,222.57	1,429,050.10	0.00	0.00
Support Serv - Business	209,672.75	69,810.26	0.00	139,862.49	139,862.49
Operations and Maintenance	3,614,126.11	90,858.83	25,046.00	3,498,221.28	0.00
Pupil Transportation	7,501,306.06	1,675,601.27	5,825,704.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,617.66	0.00	48,617.66	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	742,483.16	169,870.59	4,283.00	568,329.57	568,329.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	268,407.80	126,633.71	141,774.09	0.00	0.00
Support Serv - Other	16,278.17	3,441.62	12,836.55	0.00	0.00
Community Services	436,891.20	1,019.49	435,871.71	0.00	0.00
Payments to Government Agencies	12,089,903.00	12,089,903.00	0.00	0.00	0.00
Facilities Acquisition	212,083.70	194,638.34	17,445.36	0.00	0.00
Debt Service Funds					
All Costs **	428,856.26	428,856.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,927,082.22	2,927,082.22	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	30,900.00	30,900.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	114,956,587.51	**25,126,286.85**	**75,636,070.91**	**14,194,229.75**	**10,192,304.52**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38010 Western School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,648,125.57	675,843.38	22,972,282.19	0.00	0.00
Support Serv - Pupil	1,553,815.35	0.00	1,553,815.35	0.00	0.00
Support Serv - Instructional	1,240,715.11	0.00	1,240,715.11	0.00	0.00
Support Serv - Board of Ed	71,317.88	0.00	71,317.88	0.00	0.00
Support Serv - Executive Adm	532,101.18	9,757.78	522,343.40	0.00	0.00
Support Serv - Grant Writer	37,514.50	0.00	37,514.50	0.00	0.00
Support Serv - School Adm	2,325,527.47	0.00	2,325,527.47	0.00	0.00
Support Serv - Business	780,268.65	6,882.01	0.00	773,386.64	773,386.64
Operations and Maintenance	2,534,684.19	189,173.30	20,481.21	2,325,029.68	0.00
Pupil Transportation	1,991,011.90	268,818.89	1,722,193.01	0.00	0.00
Support Serv - Planning & Research	79,934.45	0.00	79,934.45	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,314,569.18	57,682.20	5,665.00	1,251,221.98	1,251,221.98
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	928,675.23	4,861.23	923,814.00	0.00	0.00
Community Services	86,740.37	49,232.00	37,508.37	0.00	0.00
Payments to Government Agencies	41,580.00	41,580.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,419.88	0.00	0.00	6,419.88	6,419.88
Operations and Maintenance	78,292.08	0.00	76,855.22	1,436.86	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	2,581,962.41	1,102,659.37	1,479,303.04	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 **	6,226,574.44	6,226,574.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,103,296.95	30,103,296.95	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	25,901,978.72	25,901,978.72	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	102,065,105.51	**64,638,340.27**	**33,069,270.20**	**4,357,495.04**	**2,031,028.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38020 Vandercook Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,479,202.35	25,509.25	6,453,693.10	0.00	0.00
Support Serv - Pupil	538,376.12	610.93	537,765.19	0.00	0.00
Support Serv - Instructional	253,498.77	16,788.00	236,710.77	0.00	0.00
Support Serv - Board of Ed	98,405.40	0.00	98,405.40	0.00	0.00
Support Serv - Executive Adm	334,696.48	0.00	334,696.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	980,959.21	0.00	980,959.21	0.00	0.00
Support Serv - Business	206,377.97	24,283.94	0.00	182,094.03	182,094.03
Operations and Maintenance	1,293,971.40	97,879.83	133,784.09	1,062,307.48	0.00
Pupil Transportation	1,271,319.48	735,396.28	535,923.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,875.00	0.00	7,875.00	0.00	0.00
Support Serv - Staff & Personnel	4,842.41	0.00	4,842.41	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	295,219.27	1,484.01	293,735.26	0.00	0.00
Community Services	103,700.22	0.00	103,700.22	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	209.70	0.00	0.00	209.70	209.70
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	851,565.73	314,528.44	537,037.29	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 **	439,686.49	439,686.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	410,158.90	410,158.90	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
	13,570,064.90	**2,066,326.07**	**10,259,127.62**	**1,244,611.21**	**182,303.73**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38040 Columbia School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,015,573.00	1,665.00	13,013,908.00	0.00	0.00
Support Serv - Pupil	1,059,833.44	0.00	1,059,833.44	0.00	0.00
Support Serv - Instructional	512,878.53	122,031.87	390,846.66	0.00	0.00
Support Serv - Board of Ed	207,728.16	0.00	207,728.16	0.00	0.00
Support Serv - Executive Adm	290,626.33	0.00	290,626.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,270,616.24	0.00	1,270,616.24	0.00	0.00
Support Serv - Business	470,060.21	67,277.61	2,846.86	399,935.74	399,935.74
Operations and Maintenance	2,023,307.82	514.00	222,295.58	1,800,498.24	0.00
Pupil Transportation	1,176,671.29	530,085.90	646,585.39	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	4,853.50	0.00	4,853.50	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	642,297.23	0.00	642,297.23	0.00	0.00
Community Services	231,621.69	624.65	230,997.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	54,753.15	54,753.15	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	1,560,958.09	662,740.99	898,217.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,635,052.28	1,635,052.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,104,282.64	1,104,282.64	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
	25,261,113.60	**4,179,028.09**	**18,881,651.53**	**2,200,433.98**	**399,935.74**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38050 Grass Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,821,553.00	10,296.00	11,811,257.00	0.00	0.00
Support Serv - Pupil	394,497.00	0.00	394,497.00	0.00	0.00
Support Serv - Instructional	93,291.00	0.00	93,291.00	0.00	0.00
Support Serv - Board of Ed	61,450.00	0.00	61,450.00	0.00	0.00
Support Serv - Executive Adm	401,265.00	0.00	401,265.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,136,875.00	0.00	1,136,875.00	0.00	0.00
Support Serv - Business	417,333.00	46,200.00	0.00	371,133.00	371,133.00
Operations and Maintenance	1,788,158.00	29,709.00	233,026.00	1,525,423.00	0.00
Pupil Transportation	1,015,033.00	116,526.00	898,507.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	924,568.00	215,746.00	0.00	708,822.00	708,822.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	452,537.00	32,236.00	420,301.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,593,741.67	543,051.00	1,050,690.67	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 **	3,213,172.00	3,213,172.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,313,473.67	**4,206,936.00**	**16,501,159.67**	**2,605,378.00**	**1,079,955.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38080 Concord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,830,362.72	8,478.05	5,821,884.67	0.00	0.00
Support Serv - Pupil	456,376.03	69,655.00	386,721.03	0.00	0.00
Support Serv - Instructional	366,682.78	0.00	366,682.78	0.00	0.00
Support Serv - Board of Ed	40,943.86	0.00	40,943.86	0.00	0.00
Support Serv - Executive Adm	400,534.45	0.00	400,534.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	746,144.32	0.00	746,144.32	0.00	0.00
Support Serv - Business	141,073.13	43,473.73	8,522.40	89,077.00	89,077.00
Operations and Maintenance	1,014,874.67	63,823.58	14,735.37	936,315.72	0.00
Pupil Transportation	637,212.59	177,199.25	460,013.34	0.00	0.00
Support Serv - Planning & Research	2,200.00	0.00	2,200.00	0.00	0.00
Support Serv - Communication	938.72	0.00	938.72	0.00	0.00
Support Serv - Staff & Personnel	3,760.83	0.00	0.00	3,760.83	3,760.83
Support Serv - Technology	190,614.24	568.00	102,956.48	87,089.76	87,089.76
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	366,088.65	5,326.48	360,762.17	0.00	0.00
Community Services	8,225.57	0.00	8,225.57	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	23,344.70	0.00	7,035.70	16,309.00	16,309.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,027,812.92	304,014.36	723,798.56	0.00	0.00
Community Services	212,653.21	0.00	212,653.21	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 **	903,179.80	903,179.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,124,430.35	4,124,430.35	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
	16,497,453.54	**5,700,148.60**	**9,664,752.63**	**1,132,552.31**	**196,236.59**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38090 East Jackson Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,302,370.81	7,135.89	6,295,234.92	0.00	0.00
Support Serv - Pupil	279,344.74	0.00	279,344.74	0.00	0.00
Support Serv - Instructional	380,091.41	8,980.49	371,110.92	0.00	0.00
Support Serv - Board of Ed	110,972.55	0.00	110,972.55	0.00	0.00
Support Serv - Executive Adm	361,706.43	0.00	361,706.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	844,366.42	2,477.62	841,888.80	0.00	0.00
Support Serv - Business	209,975.23	16,651.66	0.00	193,323.57	193,323.57
Operations and Maintenance	1,220,847.28	14,950.18	47,548.61	1,158,348.49	0.00
Pupil Transportation	516,125.91	0.00	516,125.91	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	7,867.75	0.00	5,017.75	2,850.00	2,850.00
Support Serv - Technology	29,481.80	0.00	0.00	29,481.80	29,481.80
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	424,557.46	39,790.40	384,767.06	0.00	0.00
Community Services	5,744.38	0.00	5,744.38	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	1,449.97	0.00	1,348.47	101.50	101.50
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	717,780.01	300,102.92	417,677.09	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 **	2,263,343.72	2,263,343.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	112,209.19	112,209.19	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
	13,788,235.06	**2,765,642.07**	**9,638,487.63**	**1,384,105.36**	**225,756.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38100 Hanover-Horton School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,969,533.60	0.00	7,969,533.60	0.00	0.00
Support Serv - Pupil	493,644.60	0.00	493,644.60	0.00	0.00
Support Serv - Instructional	339,808.75	160,737.18	179,071.57	0.00	0.00
Support Serv - Board of Ed	101,186.01	0.00	101,186.01	0.00	0.00
Support Serv - Executive Adm	338,917.40	540.13	338,377.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,123,566.93	0.00	1,123,566.93	0.00	0.00
Support Serv - Business	330,451.99	81,879.42	0.00	248,572.57	248,572.57
Operations and Maintenance	1,455,270.78	43,347.00	43,998.34	1,367,925.44	0.00
Pupil Transportation	791,726.00	0.00	791,726.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,005.74	0.00	7,405.74	600.00	600.00
Support Serv - Technology	193,818.74	0.00	0.00	193,818.74	193,818.74
Support Serv - Pupil Accounting	13,426.80	0.00	13,426.80	0.00	0.00
Support Serv - Central - Other	35,889.05	0.00	35,889.05	0.00	0.00
Support Serv - Other	403,375.16	8,635.53	394,739.63	0.00	0.00
Community Services	5,814.57	0.00	5,814.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,888.23	6,888.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,020,546.66	389,533.75	631,012.91	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	70,965.25	70,965.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	309,200.00	309,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	51,428.93	51,428.93	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
	15,063,465.19	**1,123,155.42**	**12,129,393.02**	**1,810,916.75**	**442,991.31**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38120 Michigan Center School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,599,036.04	300,748.64	11,298,287.40	0.00	0.00
Support Serv - Pupil	843,796.94	0.00	843,796.94	0.00	0.00
Support Serv - Instructional	443,375.02	0.00	443,375.02	0.00	0.00
Support Serv - Board of Ed	37,000.13	0.00	37,000.13	0.00	0.00
Support Serv - Executive Adm	367,469.64	0.00	367,469.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,228,853.81	0.00	1,228,853.81	0.00	0.00
Support Serv - Business	285,747.64	32,340.19	0.00	253,407.45	253,407.45
Operations and Maintenance	1,766,497.50	84,867.19	61,881.23	1,619,749.08	0.00
Pupil Transportation	559,441.76	16,810.96	542,630.80	0.00	0.00
Support Serv - Planning & Research	3,685.00	0.00	3,685.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,186.83	0.00	8,753.97	4,432.86	4,432.86
Support Serv - Technology	366,836.56	3,222.65	330.00	363,283.91	363,283.91
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	302,448.67	0.00	302,448.67	0.00	0.00
Community Services	5,277.42	0.00	5,277.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	800,000.00	0.00	800,000.00	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	393.26	0.00	393.26	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	103.00	0.00	100.94	2.06	2.06
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,735,341.10	753,305.37	982,035.73	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 **	1,005,002.50	1,005,002.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,372,087.65	3,372,087.65	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
	24,735,580.47	**5,568,385.15**	**16,926,319.96**	**2,240,875.36**	**621,126.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38130 Napoleon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,284,618.39	429.06	10,284,189.33	0.00	0.00
Support Serv - Pupil	746,059.00	0.00	746,059.00	0.00	0.00
Support Serv - Instructional	301,765.52	2,570.00	299,195.52	0.00	0.00
Support Serv - Board of Ed	50,883.47	0.00	50,883.47	0.00	0.00
Support Serv - Executive Adm	432,467.13	0.00	432,467.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,216,352.27	0.00	1,216,352.27	0.00	0.00
Support Serv - Business	288,387.12	75,276.32	1,500.00	211,610.80	211,610.80
Operations and Maintenance	1,495,838.56	11,386.80	48,963.73	1,435,488.03	0.00
Pupil Transportation	731,184.12	61,900.00	669,284.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,081.00	0.00	6,256.00	825.00	825.00
Support Serv - Technology	437,084.36	192,668.89	0.00	244,415.47	244,415.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	102,094.22	0.00	102,094.22	0.00	0.00
Support Serv - Other	621,893.24	11,791.07	610,102.17	0.00	0.00
Community Services	12,344.30	150.00	12,194.30	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	1,094,609.64	407,202.89	687,406.75	0.00	0.00
Community Services	270,815.19	4,631.30	266,183.89	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 **	1,470,972.13	1,470,972.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,194,477.77	5,194,477.77	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
	24,768,527.43	**7,443,056.23**	**15,433,131.90**	**1,892,339.30**	**456,851.27**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38140 Northwest Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,776,985.11	69,624.06	29,707,361.05	0.00	0.00
Support Serv - Pupil	1,960,869.70	0.00	1,960,869.70	0.00	0.00
Support Serv - Instructional	1,461,286.88	0.00	1,461,286.88	0.00	0.00
Support Serv - Board of Ed	55,735.76	0.00	55,735.76	0.00	0.00
Support Serv - Executive Adm	1,002,891.04	0.00	1,002,891.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,177,761.45	0.00	3,177,761.45	0.00	0.00
Support Serv - Business	651,809.23	39,125.90	10,098.39	602,584.94	602,584.94
Operations and Maintenance	3,697,110.02	30,217.12	154,571.56	3,512,321.34	0.00
Pupil Transportation	1,970,304.78	41,835.00	1,928,469.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	255,149.76	0.00	255,149.76	0.00	0.00
Support Serv - Staff & Personnel	423,994.45	0.00	10,227.40	413,767.05	413,767.05
Support Serv - Technology	1,007,671.84	296,288.83	7,363.22	704,019.79	704,019.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	271,864.97	0.00	271,864.97	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	17,915.48	0.00	17,915.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	514,014.39	514,014.39	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	55,514.36	0.00	55,514.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,662,061.54	464,624.68	4,197,436.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,402,252.11	3,402,252.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,462,686.31	6,462,686.31	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
	60,827,879.18	**11,320,668.40**	**44,274,517.66**	**5,232,693.12**	**1,720,371.78**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38150 Springport Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,577,176.70	25,862.16	7,551,314.54	0.00	0.00
Support Serv - Pupil	584,606.14	0.00	584,606.14	0.00	0.00
Support Serv - Instructional	441,464.32	8,829.50	432,634.82	0.00	0.00
Support Serv - Board of Ed	126,469.94	35,328.00	91,141.94	0.00	0.00
Support Serv - Executive Adm	312,947.08	0.00	312,947.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	920,386.86	0.00	920,386.86	0.00	0.00
Support Serv - Business	174,942.05	4,283.27	0.00	170,658.78	170,658.78
Operations and Maintenance	1,742,527.91	187,158.11	146,557.14	1,408,812.66	0.00
Pupil Transportation	863,482.24	203,260.00	660,222.24	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	7,618.95	0.00	7,618.95	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	12,636.20	0.00	12,636.20	0.00	0.00
Support Serv - Central - Other	1,802.24	0.00	1,802.24	0.00	0.00
Support Serv - Other	423,109.98	20,611.40	402,498.58	0.00	0.00
Community Services	230,555.97	0.00	230,555.97	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	1,438,624.19	766,602.92	672,021.27	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 **	1,452,886.37	1,452,886.37	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
	16,311,237.14	**2,704,821.73**	**12,026,943.97**	**1,579,471.44**	**170,658.78**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38170 Jackson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,000,766.60	19,579.40	43,981,187.20	0.00	0.00
Support Serv - Pupil	3,188,320.58	0.00	3,188,320.58	0.00	0.00
Support Serv - Instructional	2,749,922.14	0.00	2,749,922.14	0.00	0.00
Support Serv - Board of Ed	110,892.67	0.00	110,892.67	0.00	0.00
Support Serv - Executive Adm	742,895.41	0.00	742,895.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,315,449.84	0.00	5,315,449.84	0.00	0.00
Support Serv - Business	1,387,749.48	66,377.98	142,723.28	1,178,648.22	1,178,648.22
Operations and Maintenance	7,578,122.19	99,907.19	789,598.50	6,688,616.50	0.00
Pupil Transportation	4,840,270.70	0.00	4,840,270.70	0.00	0.00
Support Serv - Planning & Research	70,423.04	0.00	70,423.04	0.00	0.00
Support Serv - Communication	872,403.42	0.00	872,403.42	0.00	0.00
Support Serv - Staff & Personnel	810,556.66	0.00	37,908.44	772,648.22	772,648.22
Support Serv - Technology	2,456,330.31	268,476.71	36,365.42	2,151,488.18	2,151,488.18
Support Serv - Pupil Accounting	96,956.89	0.00	96,956.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,115,050.90	22,233.86	2,092,817.04	0.00	0.00
Community Services	1,439,902.17	0.00	1,439,902.17	0.00	0.00
Payments to Government Agencies	16,737.77	16,737.77	0.00	0.00	0.00
Facilities Acquisition	67,521.00	57,021.00	10,500.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,223,373.27	2,778,847.48	3,444,525.79	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 **	9,932,041.02	9,932,041.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,290,222.67	15,290,222.67	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
	109,305,908.73	**28,551,445.08**	**69,963,062.53**	**10,791,401.12**	**4,102,784.62**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38900 Jackson Preparatory & Early College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,573,504.57	179.99	1,573,324.58	0.00	0.00
Support Serv - Pupil	109,644.15	0.00	109,644.15	0.00	0.00
Support Serv - Instructional	68,789.03	0.00	68,789.03	0.00	0.00
Support Serv - Board of Ed	26,013.75	0.00	26,013.75	0.00	0.00
Support Serv - Executive Adm	479,851.14	0.00	479,851.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	135,649.52	0.00	135,649.52	0.00	0.00
Support Serv - Business	246,272.51	0.00	7,000.00	239,272.51	239,272.51
Operations and Maintenance	90,384.40	0.00	6,226.72	84,157.68	0.00
Pupil Transportation	28,376.00	0.00	28,376.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,088.68	0.00	5,088.68	0.00	0.00
Support Serv - Technology	37,041.20	0.00	0.00	37,041.20	37,041.20
Support Serv - Pupil Accounting	99,661.50	0.00	99,661.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,756.72	0.00	92,756.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,993,033.17	**179.99**	**2,632,381.79**	**360,471.39**	**276,313.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38901 Da Vinci Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,965,278.22	34,260.27	2,931,017.95	0.00	0.00
Support Serv - Pupil	457,785.79	0.00	457,785.79	0.00	0.00
Support Serv - Instructional	195,855.85	0.00	195,855.85	0.00	0.00
Support Serv - Board of Ed	14,574.72	0.00	14,574.72	0.00	0.00
Support Serv - Executive Adm	382,419.59	0.00	382,419.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	620,276.82	0.00	620,276.82	0.00	0.00
Support Serv - Business	189,416.15	0.00	0.00	189,416.15	189,416.15
Operations and Maintenance	1,169,793.91	409,893.48	116,352.07	643,548.36	0.00
Pupil Transportation	350,079.92	0.00	350,079.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	77,959.05	0.00	77,959.05	0.00	0.00
Support Serv - Staff & Personnel	4,118.43	0.00	4,066.93	51.50	51.50
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	50.00	0.00	50.00	0.00	0.00
Community Services	29,394.20	8,916.45	20,477.75	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	12,329.15	0.00	12,329.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,469,331.80	**453,070.20**	**5,183,245.59**	**833,016.01**	**189,467.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
38902 Paragon Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,567,859.00	0.00	3,567,859.00	0.00	0.00
Support Serv - Pupil	290,400.00	0.00	290,400.00	0.00	0.00
Support Serv - Instructional	884,662.00	0.00	884,662.00	0.00	0.00
Support Serv - Board of Ed	83,683.00	0.00	83,683.00	0.00	0.00
Support Serv - Executive Adm	249,381.00	0.00	249,381.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	737,512.00	0.00	737,512.00	0.00	0.00
Support Serv - Business	197,543.00	0.00	0.00	197,543.00	197,543.00
Operations and Maintenance	1,311,801.00	0.00	0.00	1,311,801.00	0.00
Pupil Transportation	33,649.00	0.00	33,649.00	0.00	0.00
Support Serv - Planning & Research	7,164.00	0.00	7,164.00	0.00	0.00
Support Serv - Communication	80,053.00	0.00	80,053.00	0.00	0.00
Support Serv - Staff & Personnel	287,562.00	0.00	0.00	287,562.00	287,562.00
Support Serv - Technology	102,082.00	0.00	0.00	102,082.00	102,082.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	49,224.00	0.00	49,224.00	0.00	0.00
Support Serv - Other	24,553.00	0.00	24,553.00	0.00	0.00
Community Services	53,329.00	0.00	53,329.00	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
	7,960,457.00	**0.00**	**6,061,469.00**	**1,898,988.00**	**587,187.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39000 Kalamazoo RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,800,514.34	79,650.28	7,720,864.06	0.00	0.00
Support Serv - Pupil	1,870,757.09	2,796.00	1,867,961.09	0.00	0.00
Support Serv - Instructional	8,329,667.57	5,710.20	8,323,957.37	0.00	0.00
Support Serv - Board of Ed	86,899.17	0.00	86,899.17	0.00	0.00
Support Serv - Executive Adm	793,247.56	0.00	793,247.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	732,997.12	0.00	732,997.12	0.00	0.00
Support Serv - Business	1,802,198.44	1,174.46	501,462.46	1,299,561.52	1,299,561.52
Operations and Maintenance	1,519,067.94	40,169.02	642,625.90	836,273.02	0.00
Pupil Transportation	897,443.00	0.00	897,443.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	307,709.02	304.80	307,404.22	0.00	0.00
Support Serv - Staff & Personnel	1,098,820.46	3.15	200,009.98	898,807.33	898,807.33
Support Serv - Technology	9,129,905.87	325,595.17	3,538,958.39	5,265,352.31	5,265,352.31
Support Serv - Pupil Accounting	41,055.58	0.00	41,055.58	0.00	0.00
Support Serv - Central - Other	896,408.53	40,444.53	855,964.00	0.00	0.00
Support Serv - Other	860,225.21	0.00	860,225.21	0.00	0.00
Community Services	4,751,806.42	5,755.00	4,746,051.42	0.00	0.00
Payments to Government Agencies	27,986,046.52	27,986,046.52	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	27,389,611.77	72,244.54	27,317,367.23	0.00	0.00
Support Serv - Pupil	11,517,992.90	1,394.55	11,516,598.35	0.00	0.00
Support Serv - Instructional	8,593,630.75	156,744.28	8,436,886.47	0.00	0.00
Support Serv - Board of Ed	138,168.58	0.00	138,168.58	0.00	0.00
Support Serv - Executive Adm	427,325.09	0.00	427,325.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,461,657.57	0.00	1,461,657.57	0.00	0.00
Support Serv - Business	769,915.28	44,153.16	0.00	725,762.12	725,762.12
Operations and Maintenance	3,819,461.48	87,627.39	0.00	3,731,834.09	0.00
Pupil Transportation	204,519.02	0.00	204,519.02	0.00	0.00
Support Serv - Planning & Research	305,076.64	0.00	305,076.64	0.00	0.00
Support Serv - Communication	496,310.82	457.20	495,853.62	0.00	0.00
Support Serv - Staff & Personnel	1,121,098.80	9.45	0.00	1,121,089.35	1,121,089.35
Support Serv - Technology	1,607,408.43	0.00	0.00	1,607,408.43	1,607,408.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	138,556.39	0.00	138,556.39	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	781,159.47	0.00	781,159.47	0.00	0.00
Payments to Government Agencies	30,219,534.95	30,219,534.95	0.00	0.00	0.00
Facilities Acquisition	47,434,026.83	46,245,531.08	1,188,495.75	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	571,612.30	571,612.30	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	277,269.85	277,269.85	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	206,179,106.76	**106,164,227.88**	**84,528,790.71**	**15,486,088.17**	**10,917,981.06**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39010 Kalamazoo Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	112,427,705.49	196,256.83	112,231,448.66	0.00	0.00
Support Serv - Pupil	18,526,991.16	0.00	18,526,991.16	0.00	0.00
Support Serv - Instructional	15,780,553.64	52,135.15	15,728,418.49	0.00	0.00
Support Serv - Board of Ed	643,366.85	64,750.00	578,616.85	0.00	0.00
Support Serv - Executive Adm	600,839.38	3,413.31	597,426.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	13,356,712.73	0.00	13,356,712.73	0.00	0.00
Support Serv - Business	2,183,591.38	6,644.55	48,100.54	2,128,846.29	2,128,846.29
Operations and Maintenance	21,827,370.49	473,190.21	140,017.80	21,214,162.48	0.00
Pupil Transportation	12,516,261.82	212,593.27	12,303,668.55	0.00	0.00
Support Serv - Planning & Research	58,508.31	0.00	58,508.31	0.00	0.00
Support Serv - Communication	963,140.74	749.00	962,391.74	0.00	0.00
Support Serv - Staff & Personnel	1,595,130.32	4,217.63	201,334.38	1,389,578.31	1,389,578.31
Support Serv - Technology	2,040,121.75	58,989.09	80,052.78	1,901,079.88	1,901,079.88
Support Serv - Pupil Accounting	65,189.33	0.00	65,189.33	0.00	0.00
Support Serv - Central - Other	444,332.68	79,993.97	364,338.71	0.00	0.00
Support Serv - Other	1,956,303.42	10,136.36	1,946,167.06	0.00	0.00
Community Services	1,475,050.14	13,528.37	1,461,521.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,602,247.80	4,545,396.94	56,850.86	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	218,032.00	0.00	218,032.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,472,281.39	1,408,380.60	10,063,900.79	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 **	28,890,465.61	28,890,465.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,629,997.39	21,629,997.39	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
	273,274,193.82	**57,650,838.28**	**188,989,688.58**	**26,633,666.96**	**5,419,504.48**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39020 Climax-Scotts Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,184,736.49	100,704.86	5,084,031.63	0.00	0.00
Support Serv - Pupil	518,670.59	0.00	518,670.59	0.00	0.00
Support Serv - Instructional	556,724.15	47,542.90	509,181.25	0.00	0.00
Support Serv - Board of Ed	64,202.09	0.00	64,202.09	0.00	0.00
Support Serv - Executive Adm	278,692.45	0.00	278,692.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	621,209.84	0.00	621,209.84	0.00	0.00
Support Serv - Business	260,535.59	0.00	3,563.00	256,972.59	256,972.59
Operations and Maintenance	978,538.14	14,411.43	46,575.18	917,551.53	0.00
Pupil Transportation	646,157.64	0.00	646,157.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,438.92	0.00	55,438.92	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	225,786.06	0.00	0.00	225,786.06	225,786.06
Support Serv - Pupil Accounting	10,249.31	0.00	10,249.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	268,449.26	0.00	268,449.26	0.00	0.00
Community Services	29,577.49	0.00	29,577.49	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	538,466.39	199,995.30	338,471.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,689,807.98	1,689,807.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,708,705.64	9,708,705.64	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
	21,635,948.03	**11,761,168.11**	**8,474,469.74**	**1,400,310.18**	**482,758.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39030 Comstock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,942,276.68	46,822.07	17,895,454.61	0.00	0.00
Support Serv - Pupil	3,166,606.07	0.00	3,166,606.07	0.00	0.00
Support Serv - Instructional	1,394,020.06	0.00	1,394,020.06	0.00	0.00
Support Serv - Board of Ed	175,689.93	0.00	175,689.93	0.00	0.00
Support Serv - Executive Adm	651,156.73	419.00	650,737.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,221,924.73	0.00	2,221,924.73	0.00	0.00
Support Serv - Business	853,380.88	104,287.24	13,592.50	735,501.14	735,501.14
Operations and Maintenance	3,839,127.80	357,801.35	151,855.70	3,329,470.75	0.00
Pupil Transportation	2,895,522.57	1,306,334.00	1,589,188.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	126,086.95	0.00	126,086.95	0.00	0.00
Support Serv - Staff & Personnel	142,480.25	0.00	3,734.41	138,745.84	138,745.84
Support Serv - Technology	856,474.05	193,485.17	128,492.99	534,495.89	534,495.89
Support Serv - Pupil Accounting	1,741.10	0.00	1,741.10	0.00	0.00
Support Serv - Central - Other	33,326.33	24,651.74	8,674.59	0.00	0.00
Support Serv - Other	687,373.33	0.00	687,373.33	0.00	0.00
Community Services	1,410,888.66	30,790.74	1,380,097.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	419,297.40	400,797.40	18,500.00	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	15,934.21	0.00	14,465.33	1,468.88	0.00
Pupil Transportation	4,957.61	0.00	4,957.61	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,782,943.57	742,029.77	1,040,913.80	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 **	3,665,721.90	3,665,721.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,679,092.10	18,679,092.10	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
	60,966,022.91	**25,552,232.48**	**30,674,107.93**	**4,739,682.50**	**1,408,742.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39050 Galesburg-Augusta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,280,078.20	0.00	9,280,078.20	0.00	0.00
Support Serv - Pupil	2,041,074.21	0.00	2,041,074.21	0.00	0.00
Support Serv - Instructional	1,282,334.89	81,354.67	1,200,980.22	0.00	0.00
Support Serv - Board of Ed	79,346.03	0.00	79,346.03	0.00	0.00
Support Serv - Executive Adm	360,063.48	0.00	360,063.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	804,736.51	16,428.98	788,307.53	0.00	0.00
Support Serv - Business	359,927.68	0.00	1,864.28	358,063.40	358,063.40
Operations and Maintenance	1,614,200.14	20,518.95	62,344.77	1,531,336.42	0.00
Pupil Transportation	1,191,165.13	239,947.00	951,218.13	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	7,195.02	0.00	0.00	7,195.02	7,195.02
Support Serv - Technology	291,111.82	14,630.28	0.00	276,481.54	276,481.54
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	321,653.93	32,365.31	289,288.62	0.00	0.00
Community Services	75.00	0.00	75.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,083,490.59	49,912.61	1,033,577.98	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 **	2,198,347.97	2,198,347.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	592,556.34	592,556.34	0.00	0.00	0.00
Trust Funds					
All Costs *	750.00	0.00	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
	21,508,106.94	**3,246,062.11**	**16,088,968.45**	**2,173,076.38**	**641,739.96**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39065 Gull Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,697,324.84	16,927.38	29,680,397.46	0.00	0.00
Support Serv - Pupil	3,995,797.72	0.00	3,995,797.72	0.00	0.00
Support Serv - Instructional	1,645,739.05	0.00	1,645,739.05	0.00	0.00
Support Serv - Board of Ed	255,852.34	0.00	255,852.34	0.00	0.00
Support Serv - Executive Adm	614,363.66	0.00	614,363.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,895,713.99	0.00	2,895,713.99	0.00	0.00
Support Serv - Business	1,210,985.66	387,886.38	3,619.32	819,479.96	819,479.96
Operations and Maintenance	3,862,334.04	40,166.00	53,434.80	3,768,733.24	0.00
Pupil Transportation	1,986,354.79	2,600.00	1,983,754.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,469.86	0.00	35,469.86	0.00	0.00
Support Serv - Staff & Personnel	162,682.91	0.00	1,482.85	161,200.06	161,200.06
Support Serv - Technology	823,340.50	0.00	0.00	823,340.50	823,340.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	18,081.90	0.00	18,081.90	0.00	0.00
Support Serv - Other	765,026.08	0.00	765,026.08	0.00	0.00
Community Services	3,518,111.29	1,489.84	3,516,621.45	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	9,800.99	0.00	9,666.23	134.76	134.76
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,945,814.01	1,018,324.35	1,927,489.66	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 **	6,144,182.50	6,144,182.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,007,763.08	5,007,763.08	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
	65,594,739.21	**12,619,339.53**	**47,402,511.16**	**5,572,888.52**	**1,804,155.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39130 Parchment School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,097,238.42	38,622.35	13,058,616.07	0.00	0.00
Support Serv - Pupil	2,204,674.23	0.00	2,204,674.23	0.00	0.00
Support Serv - Instructional	1,812,673.25	0.00	1,812,673.25	0.00	0.00
Support Serv - Board of Ed	148,238.28	0.00	148,238.28	0.00	0.00
Support Serv - Executive Adm	391,961.56	0.00	391,961.56	0.00	0.00
Support Serv - Grant Writer	29,614.36	0.00	29,614.36	0.00	0.00
Support Serv - School Adm	1,614,788.31	0.00	1,614,788.31	0.00	0.00
Support Serv - Business	387,505.65	64,060.58	0.00	323,445.07	323,445.07
Operations and Maintenance	2,292,366.05	4,146.86	4,278.96	2,283,940.23	0.00
Pupil Transportation	934,964.32	0.00	934,964.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	145,508.79	0.00	145,233.79	275.00	275.00
Support Serv - Technology	649,180.44	50,761.68	126,841.00	471,577.76	471,577.76
Support Serv - Pupil Accounting	92,102.77	0.00	92,102.77	0.00	0.00
Support Serv - Central - Other	68,301.58	0.00	68,301.58	0.00	0.00
Support Serv - Other	662,415.83	0.00	662,415.83	0.00	0.00
Community Services	532.05	0.00	532.05	0.00	0.00
Payments to Government Agencies	35,800.00	35,800.00	0.00	0.00	0.00
Facilities Acquisition	97,764.85	97,764.85	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	1,513,574.02	631,303.80	882,270.22	0.00	0.00
Community Services	765,665.38	30,932.76	734,732.62	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 **	3,247,129.13	3,247,129.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	327,750.72	327,750.72	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
	30,519,749.99	**4,528,272.73**	**22,912,239.20**	**3,079,238.06**	**795,297.83**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39140 Portage Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	72,399,054.06	61,855.51	72,337,198.55	0.00	0.00
Support Serv - Pupil	10,789,950.09	0.00	10,789,950.09	0.00	0.00
Support Serv - Instructional	7,784,986.19	32,101.01	7,752,885.18	0.00	0.00
Support Serv - Board of Ed	94,911.85	0.00	94,911.85	0.00	0.00
Support Serv - Executive Adm	738,799.37	782.25	738,017.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,386,761.27	0.00	6,386,761.27	0.00	0.00
Support Serv - Business	1,356,270.07	1,916.66	26,719.37	1,327,634.04	1,327,634.04
Operations and Maintenance	10,349,795.74	44,168.62	116,052.48	10,189,574.64	0.00
Pupil Transportation	4,573,282.55	208,371.00	4,364,911.55	0.00	0.00
Support Serv - Planning & Research	2,400.00	0.00	2,400.00	0.00	0.00
Support Serv - Communication	373,479.96	0.00	373,479.96	0.00	0.00
Support Serv - Staff & Personnel	861,047.89	1,530.24	79,918.04	779,599.61	779,599.61
Support Serv - Technology	1,940,899.38	15,806.14	26,896.88	1,898,196.36	1,898,196.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,133,593.97	0.00	2,133,593.97	0.00	0.00
Community Services	1,280,714.98	61,206.67	1,219,508.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	844,976.59	844,976.59	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	29,324.07	0.00	29,324.07	0.00	0.00
Pupil Transportation	5,002.29	0.00	5,002.29	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	1,178.32	0.00	1,178.32	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,056,610.16	1,987,604.10	4,069,006.06	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	344,213.01	344,213.01	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,626,773.34	20,626,773.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	41,065,233.15	41,065,233.15	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
	190,039,258.30	**65,296,538.29**	**110,547,715.36**	**14,195,004.65**	**4,005,430.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39160 Schoolcraft Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,712,181.80	6,140.27	8,706,041.53	0.00	0.00
Support Serv - Pupil	728,157.69	0.00	728,157.69	0.00	0.00
Support Serv - Instructional	207,748.13	3,004.24	204,743.89	0.00	0.00
Support Serv - Board of Ed	78,232.98	0.00	78,232.98	0.00	0.00
Support Serv - Executive Adm	579,982.08	0.00	579,982.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	899,609.03	0.00	899,609.03	0.00	0.00
Support Serv - Business	434,379.70	8,273.52	0.00	426,106.18	426,106.18
Operations and Maintenance	1,842,583.21	49,958.98	69,750.27	1,722,873.96	0.00
Pupil Transportation	882,529.13	189,925.00	692,604.13	0.00	0.00
Support Serv - Planning & Research	2,006.46	0.00	2,006.46	0.00	0.00
Support Serv - Communication	11,576.30	0.00	11,576.30	0.00	0.00
Support Serv - Staff & Personnel	2,237.30	0.00	0.00	2,237.30	2,237.30
Support Serv - Technology	381,479.64	29,018.71	2,231.72	350,229.21	350,229.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,369.25	0.00	1,369.25	0.00	0.00
Support Serv - Other	544,382.88	62.00	544,320.88	0.00	0.00
Community Services	28,328.71	105.69	28,223.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,038,986.28	469,825.39	569,160.89	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 **	2,332,004.26	2,332,004.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,861,609.55	2,861,609.55	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
	21,569,384.38	**5,949,927.61**	**13,118,010.12**	**2,501,446.65**	**778,572.69**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39170 Vicksburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,728,761.21	6,870.47	21,721,890.74	0.00	0.00
Support Serv - Pupil	2,626,000.33	0.00	2,626,000.33	0.00	0.00
Support Serv - Instructional	1,580,968.97	2,710.78	1,578,258.19	0.00	0.00
Support Serv - Board of Ed	143,595.34	0.00	143,595.34	0.00	0.00
Support Serv - Executive Adm	509,401.71	1,305.61	508,096.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,234,965.91	799.47	2,234,166.44	0.00	0.00
Support Serv - Business	630,966.84	35,069.53	0.00	595,897.31	595,897.31
Operations and Maintenance	3,306,672.93	274,733.33	0.00	3,031,939.60	0.00
Pupil Transportation	2,985,610.71	943,127.00	2,042,483.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	186,125.13	0.00	186,125.13	0.00	0.00
Support Serv - Staff & Personnel	308,464.08	0.00	8,380.04	300,084.04	300,084.04
Support Serv - Technology	916,774.19	78,242.55	0.00	838,531.64	838,531.64
Support Serv - Pupil Accounting	97,171.77	0.00	97,171.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	833,303.57	14,996.20	818,307.37	0.00	0.00
Community Services	621,881.28	2,727.71	619,153.57	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	3,258,818.17	1,196,836.63	2,061,981.54	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 **	5,260,901.13	5,260,901.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,114,518.17	6,114,518.17	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
	53,344,901.44	**13,932,838.58**	**34,645,610.27**	**4,766,452.59**	**1,734,512.99**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39903 Oakland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	709,856.58	0.00	709,856.58	0.00	0.00
Support Serv - Pupil	40,334.90	0.00	40,334.90	0.00	0.00
Support Serv - Instructional	4,258.76	0.00	4,258.76	0.00	0.00
Support Serv - Board of Ed	11,040.00	0.00	11,040.00	0.00	0.00
Support Serv - Executive Adm	278,626.43	228.75	278,397.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	206,770.76	48.26	206,722.50	0.00	0.00
Support Serv - Business	13,005.27	11,604.52	0.00	1,400.75	1,400.75
Operations and Maintenance	380,911.82	0.00	0.00	380,911.82	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	35,625.20	0.00	35,625.20	0.00	0.00
Support Serv - Staff & Personnel	8,838.74	0.00	917.82	7,920.92	7,920.92
Support Serv - Technology	32,783.09	0.00	32,456.57	326.52	326.52
Support Serv - Pupil Accounting	705.00	0.00	705.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	9,854.60	0.00	9,854.60	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	14,714.71	0.00	14,714.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	126,845.44	104,335.01	22,510.43	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,874,171.30	**116,216.54**	**1,367,394.75**	**390,560.01**	**9,648.19**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39905 Paramount Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,796,697.00	0.00	2,796,697.00	0.00	0.00
Support Serv - Pupil	504,614.00	0.00	504,614.00	0.00	0.00
Support Serv - Instructional	824,375.00	0.00	824,375.00	0.00	0.00
Support Serv - Board of Ed	62,264.00	0.00	62,264.00	0.00	0.00
Support Serv - Executive Adm	166,161.00	0.00	166,161.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	561,576.00	0.00	561,576.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,282,857.00	0.00	0.00	1,282,857.00	0.00
Pupil Transportation	531,109.00	0.00	531,109.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	40,308.00	0.00	40,308.00	0.00	0.00
Support Serv - Staff & Personnel	16,165.00	0.00	0.00	16,165.00	16,165.00
Support Serv - Technology	193,983.00	0.00	0.00	193,983.00	193,983.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	21,948.00	0.00	21,948.00	0.00	0.00
Community Services	95,185.00	0.00	95,185.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,226,349.00	**0.00**	**5,627,800.00**	**1,598,549.00**	**315,692.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39906 Youth Advancement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	202,294.96	0.00	202,294.96	0.00	0.00
Support Serv - Pupil	65,848.83	0.00	65,848.83	0.00	0.00
Support Serv - Instructional	4,789.00	3,580.00	1,209.00	0.00	0.00
Support Serv - Board of Ed	16,653.00	0.00	16,653.00	0.00	0.00
Support Serv - Executive Adm	133,246.15	0.00	133,246.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	97,767.88	0.00	97,767.88	0.00	0.00
Support Serv - Business	30,152.59	0.00	0.00	30,152.59	30,152.59
Operations and Maintenance	103,172.77	0.00	0.00	103,172.77	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	218.90	0.00	218.90	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	20,599.92	0.00	0.00	20,599.92	20,599.92
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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	676,144.00	**3,580.00**	**518,638.72**	**153,925.28**	**50,752.51**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
39911 Kalamazoo Prep Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	745,748.00	759.00	744,989.00	0.00	0.00
Support Serv - Pupil	116,999.00	0.00	116,999.00	0.00	0.00
Support Serv - Instructional	1,764.00	0.00	1,764.00	0.00	0.00
Support Serv - Board of Ed	70,571.00	0.00	70,571.00	0.00	0.00
Support Serv - Executive Adm	482,388.00	0.00	482,388.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	366,247.00	54,761.00	311,486.00	0.00	0.00
Support Serv - Business	18,411.00	0.00	0.00	18,411.00	18,411.00
Operations and Maintenance	279,962.00	46,876.00	0.00	233,086.00	0.00
Pupil Transportation	13,881.00	0.00	13,881.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	31,915.00	0.00	0.00	31,915.00	31,915.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	58,155.00	0.00	58,155.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,186,041.00	**102,396.00**	**1,800,233.00**	**283,412.00**	**50,326.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
40020 Forest Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,288,703.76	11,820.00	4,276,883.76	0.00	0.00
Support Serv - Pupil	235,509.64	0.00	235,509.64	0.00	0.00
Support Serv - Instructional	60,150.35	0.00	60,150.35	0.00	0.00
Support Serv - Board of Ed	51,651.93	0.00	51,651.93	0.00	0.00
Support Serv - Executive Adm	248,907.40	689.92	248,217.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	381,202.77	0.00	381,202.77	0.00	0.00
Support Serv - Business	158,571.04	0.00	7,661.43	150,909.61	150,909.61
Operations and Maintenance	846,624.24	41,764.49	0.00	804,859.75	0.00
Pupil Transportation	501,715.86	15,000.00	486,715.86	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	249.67	0.00	65.00	184.67	184.67
Support Serv - Technology	140,201.01	17,549.88	0.00	122,651.13	122,651.13
Support Serv - Pupil Accounting	63,202.32	0.00	63,202.32	0.00	0.00
Support Serv - Central - Other	7,317.30	0.00	7,317.30	0.00	0.00
Support Serv - Other	215,272.26	26,970.08	188,302.18	0.00	0.00
Community Services	1,130.55	223.28	907.27	0.00	0.00
Payments to Government Agencies	7,779.10	7,779.10	0.00	0.00	0.00
Facilities Acquisition	106,560.00	106,560.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	695,652.83	299,638.52	396,014.31	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 **	244,334.25	244,334.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	336,893.05	336,893.05	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
	8,591,629.33	**1,109,222.57**	**6,403,801.60**	**1,078,605.16**	**273,745.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
40040 Kalkaska Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,053,898.66	52,592.84	13,001,305.82	0.00	0.00
Support Serv - Pupil	725,917.08	0.00	725,917.08	0.00	0.00
Support Serv - Instructional	96,147.08	0.00	96,147.08	0.00	0.00
Support Serv - Board of Ed	80,717.29	0.00	80,717.29	0.00	0.00
Support Serv - Executive Adm	404,856.99	0.00	404,856.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,796,321.48	705.03	1,795,616.45	0.00	0.00
Support Serv - Business	392,189.15	0.00	4,925.52	387,263.63	387,263.63
Operations and Maintenance	2,228,315.98	195,360.90	42,810.02	1,990,145.06	0.00
Pupil Transportation	1,083,434.82	139,232.20	944,202.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	101,884.05	0.00	101,884.05	0.00	0.00
Support Serv - Staff & Personnel	4,729.61	0.00	4,729.61	0.00	0.00
Support Serv - Technology	1,104,279.35	818,643.05	1,023.20	284,613.10	284,613.10
Support Serv - Pupil Accounting	27,610.29	0.00	27,610.29	0.00	0.00
Support Serv - Central - Other	83,073.87	0.00	83,073.87	0.00	0.00
Support Serv - Other	504,700.09	47,038.48	457,661.61	0.00	0.00
Community Services	96,839.23	0.00	96,839.23	0.00	0.00
Payments to Government Agencies	12,359.77	12,359.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,485,452.62	600,005.12	885,447.50	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 **	3,087,287.72	3,087,287.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,502,397.60	2,502,397.60	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
	28,872,412.73	**7,455,622.71**	**18,754,768.23**	**2,662,021.79**	**671,876.73**

Michigan Department of Education
Costs for the Development of 2026-2027 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	408,708.60	0.00	408,708.60	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	97.21	0.00	97.21	0.00	0.00
Support Serv - Board of Ed	13,081.41	0.00	13,081.41	0.00	0.00
Support Serv - Executive Adm	61,364.98	0.00	61,364.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	18,498.71	0.00	18,498.71	0.00	0.00
Support Serv - Business	35,162.68	0.00	0.00	35,162.68	35,162.68
Operations and Maintenance	71,740.76	11,481.10	0.00	60,259.66	0.00
Pupil Transportation	64,490.90	10,000.00	54,490.90	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	36.99	0.00	0.00	36.99	36.99
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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,557.26	0.00	1,557.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	674,739.50	**21,481.10**	**557,799.07**	**95,459.33**	**35,199.67**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41000 Kent ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,565,814.48	108,262.98	14,457,551.50	0.00	0.00
Support Serv - Pupil	2,722,213.91	4,327.51	2,717,886.40	0.00	0.00
Support Serv - Instructional	14,279,034.50	9,508.34	14,269,526.16	0.00	0.00
Support Serv - Board of Ed	177,029.52	0.00	177,029.52	0.00	0.00
Support Serv - Executive Adm	775,013.85	0.00	775,013.85	0.00	0.00
Support Serv - Grant Writer	213,784.78	0.00	213,784.78	0.00	0.00
Support Serv - School Adm	5,390.06	3,529.97	1,860.09	0.00	0.00
Support Serv - Business	833,290.46	1,120.50	13,780.02	818,389.94	818,389.94
Operations and Maintenance	1,993,372.73	16,633.00	815,679.66	1,161,060.07	0.00
Pupil Transportation	515,283.06	0.00	515,283.06	0.00	0.00
Support Serv - Planning & Research	1,273,813.88	2,634.00	1,271,179.88	0.00	0.00
Support Serv - Communication	996,835.43	4,933.64	991,901.79	0.00	0.00
Support Serv - Staff & Personnel	823,158.17	891.00	39,734.69	782,532.48	782,532.48
Support Serv - Technology	1,327,921.75	596,962.21	355,988.69	374,970.85	374,970.85
Support Serv - Pupil Accounting	637,283.39	0.00	637,283.39	0.00	0.00
Support Serv - Central - Other	520,154.07	390.35	519,763.72	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,960,060.41	0.00	1,960,060.41	0.00	0.00
Payments to Government Agencies	34,156,953.78	34,156,953.78	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	54,541,697.37	1,578,560.91	52,963,136.46	0.00	0.00
Support Serv - Pupil	30,291,273.66	1,972.45	30,289,301.21	0.00	0.00
Support Serv - Instructional	12,588,205.99	8,686.31	12,579,519.68	0.00	0.00
Support Serv - Board of Ed	125,435.98	0.00	125,435.98	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	2,083,068.69	6,891.44	2,076,177.25	0.00	0.00
Support Serv - Business	2,326,869.14	0.00	47,788.78	2,279,080.36	2,279,080.36
Operations and Maintenance	10,040,071.95	23,417.64	109,081.89	9,907,572.42	0.00
Pupil Transportation	22,994,716.80	0.00	22,994,716.80	0.00	0.00
Support Serv - Planning & Research	391,319.75	0.00	391,319.75	0.00	0.00
Support Serv - Communication	685,961.03	813.98	685,147.05	0.00	0.00
Support Serv - Staff & Personnel	1,036,680.99	0.00	37,763.69	998,917.30	998,917.30
Support Serv - Technology	8,505,269.88	891,604.51	166,081.43	7,447,583.94	7,447,583.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	361.26	0.00	361.26	0.00	0.00
Support Serv - Other	328,537.69	3,605.00	324,932.69	0.00	0.00
Community Services	1,172.54	0.00	1,172.54	0.00	0.00
Payments to Government Agencies	173,413,664.95	173,413,664.95	0.00	0.00	0.00
Facilities Acquisition	545,648.55	542,139.85	3,508.70	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,041,406.43	11,041,406.43	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	10,312,277.62	10,312,277.62	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	419,030,048.50	**232,731,188.37**	**162,528,752.77**	**23,770,107.36**	**12,701,474.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41010 Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	123,857,637.54	0.00	123,857,637.54	0.00	0.00
Support Serv - Pupil	29,299,088.12	0.00	29,299,088.12	0.00	0.00
Support Serv - Instructional	18,449,421.71	0.00	18,449,421.71	0.00	0.00
Support Serv - Board of Ed	541,979.46	0.00	541,979.46	0.00	0.00
Support Serv - Executive Adm	1,978,146.27	0.00	1,978,146.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	19,416,180.75	0.00	19,416,180.75	0.00	0.00
Support Serv - Business	5,037,022.91	7,207.92	360,220.51	4,669,594.48	4,669,594.48
Operations and Maintenance	30,467,152.26	1,219,320.48	945,952.60	28,301,879.18	0.00
Pupil Transportation	14,193,286.83	125,946.00	14,067,340.83	0.00	0.00
Support Serv - Planning & Research	1,001,799.01	0.00	1,001,799.01	0.00	0.00
Support Serv - Communication	1,974,234.39	0.00	1,974,234.39	0.00	0.00
Support Serv - Staff & Personnel	3,478,016.89	0.00	386,968.04	3,091,048.85	3,091,048.85
Support Serv - Technology	5,891,093.61	0.00	163,785.60	5,727,308.01	5,727,308.01
Support Serv - Pupil Accounting	1,093,003.08	0.00	1,093,003.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,532,245.30	7,150.00	2,525,095.30	0.00	0.00
Community Services	2,657,762.36	0.00	2,657,762.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,751,575.45	4,751,575.45	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	1,781,235.21	0.00	1,780,649.31	585.90	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	1,094.04	0.00	1,094.04	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,175,533.30	6,981,459.25	8,194,074.05	0.00	0.00
Community Services	196,540.33	35,725.08	160,815.25	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 **	31,654,965.21	31,654,965.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,691,046.55	21,691,046.55	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
	337,120,060.58	**66,474,395.94**	**228,855,248.22**	**41,790,416.42**	**13,487,951.34**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41020 Godwin Heights Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,615,993.80	0.00	21,615,993.80	0.00	0.00
Support Serv - Pupil	2,666,487.63	0.00	2,666,487.63	0.00	0.00
Support Serv - Instructional	1,584,020.31	0.00	1,584,020.31	0.00	0.00
Support Serv - Board of Ed	57,761.71	0.00	57,761.71	0.00	0.00
Support Serv - Executive Adm	605,928.52	0.00	605,928.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,295,278.78	0.00	2,295,278.78	0.00	0.00
Support Serv - Business	489,572.83	17,291.63	0.00	472,281.20	472,281.20
Operations and Maintenance	3,738,495.04	56,896.68	398,537.35	3,283,061.01	0.00
Pupil Transportation	1,569,224.61	0.00	1,569,224.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,358.00	0.00	10,358.00	0.00	0.00
Support Serv - Staff & Personnel	328,909.81	0.00	11,253.18	317,656.63	317,656.63
Support Serv - Technology	349,657.58	0.00	0.00	349,657.58	349,657.58
Support Serv - Pupil Accounting	171,572.01	0.00	171,572.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	723,084.26	5,000.00	718,084.26	0.00	0.00
Community Services	221,626.70	0.00	221,626.70	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	2,330,955.27	799,531.77	1,531,423.50	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 **	2,253,695.00	2,253,695.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	623,332.78	623,332.78	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
	41,635,954.64	**3,755,747.86**	**33,457,550.36**	**4,422,656.42**	**1,139,595.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41025 Northview Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,831,552.01	14,112.32	26,817,439.69	0.00	0.00
Support Serv - Pupil	3,918,659.02	0.00	3,918,659.02	0.00	0.00
Support Serv - Instructional	1,437,162.59	2,898.68	1,434,263.91	0.00	0.00
Support Serv - Board of Ed	143,277.12	0.00	143,277.12	0.00	0.00
Support Serv - Executive Adm	526,607.06	0.00	526,607.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,798,156.55	0.00	2,798,156.55	0.00	0.00
Support Serv - Business	843,880.31	25,819.23	14,581.79	803,479.29	803,479.29
Operations and Maintenance	5,572,625.47	128,213.50	153,274.10	5,291,137.87	0.00
Pupil Transportation	1,888,574.22	0.00	1,888,574.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,582.43	0.00	40,582.43	0.00	0.00
Support Serv - Staff & Personnel	418,730.86	0.00	7,886.64	410,844.22	410,844.22
Support Serv - Technology	1,209,297.41	94,447.58	129,427.05	985,422.78	985,422.78
Support Serv - Pupil Accounting	243,870.43	0.00	243,870.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,521,585.43	116,576.22	1,405,009.21	0.00	0.00
Community Services	1,067,162.00	35,993.55	1,031,168.45	0.00	0.00
Payments to Government Agencies	48,000.00	48,000.00	0.00	0.00	0.00
Facilities Acquisition	58,368.02	58,368.02	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,824,545.99	1,204,079.45	1,620,466.54	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 **	5,130,208.78	5,130,208.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,437,497.71	4,437,497.71	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
	60,960,343.41	**11,296,215.04**	**42,173,244.21**	**7,490,884.16**	**2,199,746.29**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41026 Wyoming Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	37,146,839.97	718,961.53	36,427,878.44	0.00	0.00
Support Serv - Pupil	5,326,298.70	0.00	5,326,298.70	0.00	0.00
Support Serv - Instructional	2,134,941.68	4,104.96	2,130,836.72	0.00	0.00
Support Serv - Board of Ed	60,246.09	0.00	60,246.09	0.00	0.00
Support Serv - Executive Adm	543,391.28	0.00	543,391.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,782,320.17	0.00	2,782,320.17	0.00	0.00
Support Serv - Business	865,904.10	589.00	1,610.69	863,704.41	863,704.41
Operations and Maintenance	6,271,067.66	124,641.45	673,027.83	5,473,398.38	0.00
Pupil Transportation	3,596,589.22	605,640.00	2,990,949.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,593.17	0.00	46,593.17	0.00	0.00
Support Serv - Staff & Personnel	677,266.06	3,398.00	76,276.42	597,591.64	597,591.64
Support Serv - Technology	1,567,255.18	41,794.59	8,614.53	1,516,846.06	1,516,846.06
Support Serv - Pupil Accounting	180,518.07	0.00	180,518.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	952,619.61	51,072.69	901,546.92	0.00	0.00
Community Services	119,177.13	0.00	119,177.13	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	1,606.03	0.00	1,515.30	90.73	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	3,588,722.44	1,454,712.62	2,134,009.82	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 **	7,082,143.76	7,082,143.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,731,477.53	17,731,477.53	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
	90,674,977.85	**27,818,536.13**	**54,404,810.50**	**8,451,631.22**	**2,978,142.11**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41040 Byron Center Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,290,427.63	15,286.00	39,275,141.63	0.00	0.00
Support Serv - Pupil	4,610,736.00	0.00	4,610,736.00	0.00	0.00
Support Serv - Instructional	1,386,805.25	0.00	1,386,805.25	0.00	0.00
Support Serv - Board of Ed	131,807.07	0.00	131,807.07	0.00	0.00
Support Serv - Executive Adm	566,741.69	0.00	566,741.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,107,371.85	0.00	3,107,371.85	0.00	0.00
Support Serv - Business	1,528,099.75	21,178.00	0.00	1,506,921.75	1,506,921.75
Operations and Maintenance	5,339,015.19	13,332.21	248,999.69	5,076,683.29	0.00
Pupil Transportation	3,274,269.24	159,330.00	3,114,939.24	0.00	0.00
Support Serv - Planning & Research	63,867.81	0.00	63,867.81	0.00	0.00
Support Serv - Communication	156,037.44	0.00	156,037.44	0.00	0.00
Support Serv - Staff & Personnel	455,916.39	0.00	24,658.07	431,258.32	431,258.32
Support Serv - Technology	1,041,266.00	0.00	0.00	1,041,266.00	1,041,266.00
Support Serv - Pupil Accounting	110,806.67	0.00	110,806.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,987,998.42	34,222.00	1,953,776.42	0.00	0.00
Community Services	284,134.31	0.00	284,134.31	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	3,184.80	0.00	2,261.21	923.59	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,855,793.95	2,009,030.40	2,846,763.55	0.00	0.00
Community Services	2,835,710.50	61,467.96	2,774,242.54	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 **	14,547,869.99	14,547,869.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,660,700.55	7,660,700.55	0.00	0.00	0.00
Trust Funds					
All Costs *	600.00	0.00	600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	93,296,760.50	**24,580,017.11**	**60,659,690.44**	**8,057,052.95**	**2,979,446.07**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41050 Caledonia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,731,889.43	355,067.26	38,376,822.17	0.00	0.00
Support Serv - Pupil	5,422,300.91	0.00	5,422,300.91	0.00	0.00
Support Serv - Instructional	1,896,412.31	1,759.56	1,894,652.75	0.00	0.00
Support Serv - Board of Ed	163,408.61	0.00	163,408.61	0.00	0.00
Support Serv - Executive Adm	601,498.33	1,759.56	599,738.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,241,278.79	0.00	4,241,278.79	0.00	0.00
Support Serv - Business	1,085,753.80	34,510.46	5,417.64	1,045,825.70	1,045,825.70
Operations and Maintenance	7,053,019.66	462,039.50	257,307.09	6,333,673.07	0.00
Pupil Transportation	3,882,907.09	433,250.91	3,449,656.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	159,141.95	0.00	159,141.95	0.00	0.00
Support Serv - Staff & Personnel	514,234.73	1,759.56	22,614.03	489,861.14	489,861.14
Support Serv - Technology	1,083,681.71	18,469.23	2,458.85	1,062,753.63	1,062,753.63
Support Serv - Pupil Accounting	123,331.91	0.00	123,331.91	0.00	0.00
Support Serv - Central - Other	7,398.05	0.00	7,398.05	0.00	0.00
Support Serv - Other	1,656,793.59	5,220.00	1,651,573.59	0.00	0.00
Community Services	2,933,943.88	0.00	2,933,943.88	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	75.50	0.00	75.50	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	3,686,254.58	312,693.97	3,373,560.61	0.00	0.00
Community Services	588,974.41	123.56	588,850.85	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 **	19,265,909.69	19,265,909.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	32,044,296.32	32,044,296.32	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
	125,171,305.25	**52,965,659.58**	**63,273,532.13**	**8,932,113.54**	**2,598,440.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41070 Cedar Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,640,529.10	617,546.53	26,022,982.57	0.00	0.00
Support Serv - Pupil	3,394,355.78	0.00	3,394,355.78	0.00	0.00
Support Serv - Instructional	1,602,165.91	0.00	1,602,165.91	0.00	0.00
Support Serv - Board of Ed	80,495.81	0.00	80,495.81	0.00	0.00
Support Serv - Executive Adm	427,885.70	0.00	427,885.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,599,949.23	0.00	2,599,949.23	0.00	0.00
Support Serv - Business	745,563.64	42,781.75	8,788.88	693,993.01	693,993.01
Operations and Maintenance	5,599,856.29	695,307.03	161,401.33	4,743,147.93	0.00
Pupil Transportation	3,520,954.80	0.00	3,520,954.80	0.00	0.00
Support Serv - Planning & Research	109.90	0.00	109.90	0.00	0.00
Support Serv - Communication	180,662.24	0.00	180,662.24	0.00	0.00
Support Serv - Staff & Personnel	278,764.11	0.00	3,215.79	275,548.32	275,548.32
Support Serv - Technology	685,505.93	67,825.06	6,226.12	611,454.75	611,454.75
Support Serv - Pupil Accounting	118,712.58	0.00	118,712.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	973,662.82	10,053.84	963,608.98	0.00	0.00
Community Services	22,060.37	0.00	22,060.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	185,431.75	185,431.75	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	1,699.78	0.00	1,699.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,696,813.60	1,407,900.74	1,288,912.86	0.00	0.00
Community Services	722,289.24	0.00	722,289.24	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 **	6,537,635.75	6,537,635.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,301,082.64	15,301,082.64	0.00	0.00	0.00
Trust Funds					
All Costs *	6,350.00	0.00	6,350.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	72,322,536.97	**24,865,565.09**	**41,132,827.87**	**6,324,144.01**	**1,580,996.08**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41080 Comstock Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,253,966.52	156,197.08	17,097,769.44	0.00	0.00
Support Serv - Pupil	2,685,948.39	0.00	2,685,948.39	0.00	0.00
Support Serv - Instructional	918,083.09	66,789.00	851,294.09	0.00	0.00
Support Serv - Board of Ed	99,161.85	0.00	99,161.85	0.00	0.00
Support Serv - Executive Adm	771,659.49	0.00	771,659.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,576,998.77	0.00	1,576,998.77	0.00	0.00
Support Serv - Business	546,967.67	24,617.63	2,178.11	520,171.93	520,171.93
Operations and Maintenance	2,411,918.32	50,541.86	60,757.29	2,300,619.17	0.00
Pupil Transportation	1,918,854.69	3,082.84	1,915,771.85	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	5,626.87	0.00	1,371.25	4,255.62	4,255.62
Support Serv - Technology	679,436.62	330,218.07	0.00	349,218.55	349,218.55
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	834,745.78	42,529.29	792,216.49	0.00	0.00
Community Services	24,564.45	0.00	24,564.45	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	23,373.54	0.00	23,373.54	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,520,901.68	746,964.80	773,936.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,805,830.58	5,805,830.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,530,168.97	6,530,168.97	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
	43,608,207.28	**13,756,940.12**	**26,677,001.89**	**3,174,265.27**	**873,646.10**

Michigan Department of Education
Costs for the Development of 2026-2027 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	23,248,919.56	36,716.67	23,212,202.89	0.00	0.00
Support Serv - Pupil	2,719,260.84	0.00	2,719,260.84	0.00	0.00
Support Serv - Instructional	1,532,262.97	5,521.29	1,526,741.68	0.00	0.00
Support Serv - Board of Ed	91,319.69	0.00	91,319.69	0.00	0.00
Support Serv - Executive Adm	691,313.28	0.00	691,313.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,356,785.22	0.00	2,356,785.22	0.00	0.00
Support Serv - Business	815,778.05	9,994.62	0.00	805,783.43	805,783.43
Operations and Maintenance	5,166,889.65	665,793.98	318,606.04	4,182,489.63	0.00
Pupil Transportation	297,033.93	0.00	297,033.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	362.88	0.00	362.88	0.00	0.00
Support Serv - Staff & Personnel	69,629.70	0.00	170.00	69,459.70	69,459.70
Support Serv - Technology	676,060.50	0.00	0.00	676,060.50	676,060.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,267,772.39	174,741.00	1,093,031.39	0.00	0.00
Community Services	1,016,159.45	76.99	1,016,082.46	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	65,547.99	0.00	65,547.99	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	120,163.52	0.00	0.00	120,163.52	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	2,194,747.50	675,458.95	1,519,288.55	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	6,700.30	6,700.30	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,031,530.14	11,031,530.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,825,264.75	7,825,264.75	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
	61,231,902.31	**20,470,198.69**	**34,907,746.84**	**5,853,956.78**	**1,551,303.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41110 Forest Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	76,897,083.32	209,866.33	76,687,216.99	0.00	0.00
Support Serv - Pupil	10,905,623.54	61.30	10,905,562.24	0.00	0.00
Support Serv - Instructional	5,956,302.98	41,718.38	5,914,584.60	0.00	0.00
Support Serv - Board of Ed	236,180.07	58.93	236,121.14	0.00	0.00
Support Serv - Executive Adm	674,759.41	5,003.02	669,756.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,312,994.21	26,764.58	7,286,229.63	0.00	0.00
Support Serv - Business	1,765,811.05	1,235.34	0.00	1,764,575.71	1,764,575.71
Operations and Maintenance	13,252,702.43	573,643.19	240,166.45	12,438,892.79	0.00
Pupil Transportation	5,878,668.67	132,978.46	5,745,690.21	0.00	0.00
Support Serv - Planning & Research	169,840.00	0.00	169,840.00	0.00	0.00
Support Serv - Communication	395,215.58	1,435.13	393,780.45	0.00	0.00
Support Serv - Staff & Personnel	1,081,779.45	16,402.87	10,180.78	1,055,195.80	1,055,195.80
Support Serv - Technology	3,064,258.31	354,299.81	0.00	2,709,958.50	2,709,958.50
Support Serv - Pupil Accounting	134,651.58	0.00	134,651.58	0.00	0.00
Support Serv - Central - Other	131,110.43	0.00	131,110.43	0.00	0.00
Support Serv - Other	3,473,599.65	54,656.23	3,418,943.42	0.00	0.00
Community Services	1,715,451.44	32,856.96	1,682,594.48	0.00	0.00
Payments to Government Agencies	211,200.00	211,200.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	65,928.41	26.19	65,902.22	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	3,160.50	0.00	3,160.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,900,450.09	2,767,105.10	5,133,344.99	0.00	0.00
Community Services	1,095,845.40	47,914.17	1,047,931.23	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 **	29,104,397.22	29,104,397.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	37,468,719.69	37,468,719.69	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
	208,895,733.43	**71,050,342.90**	**119,876,767.73**	**17,968,622.80**	**5,529,730.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41120 Godfrey-Lee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,327,137.93	0.00	16,327,137.93	0.00	0.00
Support Serv - Pupil	3,122,813.25	0.00	3,122,813.25	0.00	0.00
Support Serv - Instructional	2,185,615.91	0.00	2,185,615.91	0.00	0.00
Support Serv - Board of Ed	105,180.87	0.00	105,180.87	0.00	0.00
Support Serv - Executive Adm	449,513.05	0.00	449,513.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,735,622.48	0.00	1,735,622.48	0.00	0.00
Support Serv - Business	372,537.78	8,855.79	0.00	363,681.99	363,681.99
Operations and Maintenance	3,416,951.36	472,322.93	86,714.24	2,857,914.19	0.00
Pupil Transportation	472,081.10	27,290.00	444,791.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	71,590.87	0.00	71,590.87	0.00	0.00
Support Serv - Staff & Personnel	165,076.83	0.00	975.25	164,101.58	164,101.58
Support Serv - Technology	1,083,363.61	233,430.03	7,166.74	842,766.84	842,766.84
Support Serv - Pupil Accounting	109,626.61	0.00	109,626.61	0.00	0.00
Support Serv - Central - Other	270,984.39	0.00	270,984.39	0.00	0.00
Support Serv - Other	765,102.50	93,468.06	671,634.44	0.00	0.00
Community Services	368,790.54	0.00	368,790.54	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	41,512.25	0.00	41,512.25	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	49,572.35	0.00	49,572.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,118,310.22	1,008,195.11	1,110,115.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,678,982.50	2,678,982.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,873,699.52	5,873,699.52	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
	41,784,065.92	**10,396,243.94**	**27,159,357.38**	**4,228,464.60**	**1,370,550.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41130 Grandville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,411,590.06	127,836.67	50,283,753.39	0.00	0.00
Support Serv - Pupil	6,312,740.55	0.00	6,312,740.55	0.00	0.00
Support Serv - Instructional	3,171,941.17	631.03	3,171,310.14	0.00	0.00
Support Serv - Board of Ed	141,511.73	0.00	141,511.73	0.00	0.00
Support Serv - Executive Adm	588,599.14	0.00	588,599.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,506,271.74	0.00	4,506,271.74	0.00	0.00
Support Serv - Business	950,329.43	0.00	33,490.04	916,839.39	916,839.39
Operations and Maintenance	8,915,369.42	29,156.11	531,988.10	8,354,225.21	0.00
Pupil Transportation	4,417,214.79	443,604.00	3,973,610.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	182,293.02	0.00	182,293.02	0.00	0.00
Support Serv - Staff & Personnel	637,862.34	0.00	2,784.47	635,077.87	635,077.87
Support Serv - Technology	1,341,776.21	140,587.84	3,479.98	1,197,708.39	1,197,708.39
Support Serv - Pupil Accounting	344,912.79	0.00	344,912.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,304,660.90	50,094.97	2,254,565.93	0.00	0.00
Community Services	1,707,414.10	12,042.54	1,695,371.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,824.89	0.00	0.00	2,824.89	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	5,305,239.28	1,859,055.60	3,446,183.68	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 **	50,430,718.99	50,430,718.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,448,363.37	12,448,363.37	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
	154,121,633.92	**65,542,091.12**	**77,472,867.05**	**11,106,675.75**	**2,749,625.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41140 Kelloggsville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,418,623.30	17,138.76	19,401,484.54	0.00	0.00
Support Serv - Pupil	2,875,684.94	0.00	2,875,684.94	0.00	0.00
Support Serv - Instructional	1,811,598.17	0.00	1,811,598.17	0.00	0.00
Support Serv - Board of Ed	352,124.50	0.00	352,124.50	0.00	0.00
Support Serv - Executive Adm	454,254.87	0.00	454,254.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,455,698.21	0.00	2,455,698.21	0.00	0.00
Support Serv - Business	668,793.53	29,099.31	37,661.16	602,033.06	602,033.06
Operations and Maintenance	3,142,246.38	44,975.83	128,966.84	2,968,303.71	0.00
Pupil Transportation	2,139,860.91	668,206.25	1,471,654.66	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	961,958.94	17,133.01	10,607.31	934,218.62	934,218.62
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	748,636.97	58,981.46	689,655.51	0.00	0.00
Community Services	146,169.90	0.00	146,169.90	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	62,079.70	0.00	62,079.70	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	2,293.30	0.00	2,293.30	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,295,218.69	1,154,659.44	1,140,559.25	0.00	0.00
Community Services	11,987.18	0.00	11,987.18	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 **	3,322,277.90	3,322,277.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,710,177.55	1,710,177.55	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
	42,579,684.94	**7,022,649.51**	**31,052,480.04**	**4,504,555.39**	**1,536,251.68**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41145 Kenowa Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,537,919.80	8,510.32	27,529,409.48	0.00	0.00
Support Serv - Pupil	3,459,289.19	129.00	3,459,160.19	0.00	0.00
Support Serv - Instructional	2,578,044.87	0.00	2,578,044.87	0.00	0.00
Support Serv - Board of Ed	165,368.90	0.00	165,368.90	0.00	0.00
Support Serv - Executive Adm	430,463.35	7,225.20	423,238.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,557,033.10	0.00	2,557,033.10	0.00	0.00
Support Serv - Business	658,378.88	10,051.30	0.00	648,327.58	648,327.58
Operations and Maintenance	3,573,630.44	281,356.61	120,503.47	3,171,770.36	0.00
Pupil Transportation	2,993,219.53	874.50	2,992,345.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	154,294.59	0.00	154,294.59	0.00	0.00
Support Serv - Staff & Personnel	306,264.26	0.00	3,121.70	303,142.56	303,142.56
Support Serv - Technology	919,379.21	10,221.75	21,372.40	887,785.06	887,785.06
Support Serv - Pupil Accounting	179,561.43	0.00	179,561.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,432,730.63	38,942.76	1,393,787.87	0.00	0.00
Community Services	1,845,141.72	23,202.03	1,821,939.69	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	2,985,512.85	1,540,135.90	1,445,376.95	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 **	8,337,448.51	8,337,448.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,971,907.92	7,971,907.92	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
	68,104,789.18	**18,249,205.80**	**44,844,557.82**	**5,011,025.56**	**1,839,255.20**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41150 Kent City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,755,512.43	30,268.02	9,725,244.41	0.00	0.00
Support Serv - Pupil	2,042,241.59	0.00	2,042,241.59	0.00	0.00
Support Serv - Instructional	692,662.73	0.00	692,662.73	0.00	0.00
Support Serv - Board of Ed	80,187.42	0.00	80,187.42	0.00	0.00
Support Serv - Executive Adm	770,762.71	798.84	769,963.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,378,015.84	0.00	1,378,015.84	0.00	0.00
Support Serv - Business	299,066.68	0.00	0.00	299,066.68	299,066.68
Operations and Maintenance	2,353,572.46	352,714.24	231,645.38	1,769,212.84	0.00
Pupil Transportation	896,879.98	133,068.00	763,811.98	0.00	0.00
Support Serv - Planning & Research	62,738.58	0.00	62,738.58	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,480.03	0.00	1,284.31	3,195.72	3,195.72
Support Serv - Technology	397,868.02	69,911.88	1,950.00	326,006.14	326,006.14
Support Serv - Pupil Accounting	7,652.16	0.00	7,652.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	744,462.09	0.00	744,462.09	0.00	0.00
Community Services	35,414.28	0.00	35,414.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,203,256.73	135,643.59	1,067,613.14	0.00	0.00
Community Services	45,120.25	0.00	45,120.25	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 **	2,864,397.66	2,864,397.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,620.08	38,620.08	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
	23,672,911.72	**3,625,422.31**	**17,650,008.03**	**2,397,481.38**	**628,268.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41160 Kentwood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	90,028,115.84	892,411.66	89,135,704.18	0.00	0.00
Support Serv - Pupil	13,344,718.45	0.00	13,344,718.45	0.00	0.00
Support Serv - Instructional	14,239,867.87	0.00	14,239,867.87	0.00	0.00
Support Serv - Board of Ed	567,883.57	0.00	567,883.57	0.00	0.00
Support Serv - Executive Adm	898,837.40	0.00	898,837.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,965,182.07	0.00	7,965,182.07	0.00	0.00
Support Serv - Business	1,822,106.18	83,415.60	0.00	1,738,690.58	1,738,690.58
Operations and Maintenance	16,206,926.81	991,061.02	1,960,485.63	13,255,380.16	0.00
Pupil Transportation	8,394,931.93	1,827,463.00	6,567,468.93	0.00	0.00
Support Serv - Planning & Research	389,282.86	0.00	389,282.86	0.00	0.00
Support Serv - Communication	363,834.06	0.00	363,834.06	0.00	0.00
Support Serv - Staff & Personnel	1,362,125.92	0.00	38,439.97	1,323,685.95	1,323,685.95
Support Serv - Technology	4,653,710.24	566,201.05	1,205,154.75	2,882,354.44	2,882,354.44
Support Serv - Pupil Accounting	266,736.19	0.00	266,736.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,326,445.33	53,347.79	4,273,097.54	0.00	0.00
Community Services	1,186,087.08	0.00	1,186,087.08	0.00	0.00
Payments to Government Agencies	96,650.00	96,650.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,024,913.60	4,721,329.22	9,303,584.38	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 **	11,878,541.37	11,878,541.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	47,079,794.44	47,079,794.44	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
	239,096,691.21	**68,190,215.15**	**151,706,364.93**	**19,200,111.13**	**5,944,730.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41170 Lowell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,154,799.93	42,950.13	29,111,849.80	0.00	0.00
Support Serv - Pupil	3,398,020.75	0.00	3,398,020.75	0.00	0.00
Support Serv - Instructional	2,358,407.96	16,417.64	2,341,990.32	0.00	0.00
Support Serv - Board of Ed	102,248.59	0.00	102,248.59	0.00	0.00
Support Serv - Executive Adm	576,163.14	0.00	576,163.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,573,226.66	0.00	2,573,226.66	0.00	0.00
Support Serv - Business	865,124.20	14,753.87	3,914.13	846,456.20	846,456.20
Operations and Maintenance	4,991,743.26	100,964.12	228,938.08	4,661,841.06	0.00
Pupil Transportation	2,707,282.97	445,107.00	2,262,175.97	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	277,250.23	0.00	3,222.95	274,027.28	274,027.28
Support Serv - Technology	927,116.86	235,700.14	114,115.55	577,301.17	577,301.17
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	1,068,462.63	18,035.11	1,050,427.52	0.00	0.00
Community Services	370,895.84	137,975.03	232,920.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	50,925.80	50,925.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,165,441.17	1,056,123.76	2,109,317.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,440,763.77	9,440,763.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,888,015.83	2,888,015.83	0.00	0.00	0.00
Trust Funds					
All Costs *	48,840.00	0.00	48,840.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	64,964,729.59	**14,447,732.20**	**44,157,371.68**	**6,359,625.71**	**1,697,784.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41210 Rockford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	65,399,816.58	282,964.00	65,116,852.58	0.00	0.00
Support Serv - Pupil	7,800,761.54	398.59	7,800,362.95	0.00	0.00
Support Serv - Instructional	5,973,795.88	439.00	5,973,356.88	0.00	0.00
Support Serv - Board of Ed	242,524.88	0.00	242,524.88	0.00	0.00
Support Serv - Executive Adm	696,022.21	0.00	696,022.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,346,908.86	0.00	6,346,908.86	0.00	0.00
Support Serv - Business	1,850,615.09	106,187.01	9,949.54	1,734,478.54	1,734,478.54
Operations and Maintenance	11,577,197.29	69,735.47	188,622.27	11,318,839.55	0.00
Pupil Transportation	5,368,986.01	2,672.15	5,366,313.86	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	1,637,309.88	0.00	846,760.30	790,549.58	790,549.58
Support Serv - Technology	2,121,174.33	134,974.10	0.00	1,986,200.23	1,986,200.23
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	2,367,886.77	82,652.85	2,285,233.92	0.00	0.00
Community Services	4,547,164.17	19,990.67	4,527,173.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	54,610.38	54,610.38	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	6,243,529.54	2,447,589.94	3,795,939.60	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 **	18,291,733.34	18,291,733.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,877,078.04	24,877,078.04	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
	165,397,114.79	**46,371,025.54**	**103,196,021.35**	**15,830,067.90**	**4,511,228.35**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41240 Sparta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,880,066.13	17,980.99	23,862,085.14	0.00	0.00
Support Serv - Pupil	3,185,180.21	0.00	3,185,180.21	0.00	0.00
Support Serv - Instructional	1,219,019.29	0.00	1,219,019.29	0.00	0.00
Support Serv - Board of Ed	124,936.05	0.00	124,936.05	0.00	0.00
Support Serv - Executive Adm	433,517.43	0.00	433,517.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,815,586.35	0.00	1,815,586.35	0.00	0.00
Support Serv - Business	614,944.25	40,970.28	58,947.11	515,026.86	515,026.86
Operations and Maintenance	3,754,931.30	319,558.35	72,043.25	3,363,329.70	0.00
Pupil Transportation	2,244,300.68	0.00	2,244,300.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	121,277.67	0.00	121,277.67	0.00	0.00
Support Serv - Staff & Personnel	35,757.57	0.00	20,777.73	14,979.84	14,979.84
Support Serv - Technology	955,886.12	425,983.33	18,000.00	511,902.79	511,902.79
Support Serv - Pupil Accounting	215,491.71	0.00	215,491.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	953,747.19	9,440.00	944,307.19	0.00	0.00
Community Services	517,776.50	20,673.81	497,102.69	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,367,770.13	995,123.24	1,372,646.89	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 **	5,420,583.26	5,420,583.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	479,012.17	479,012.17	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
	48,397,384.01	**7,786,925.43**	**36,205,219.39**	**4,405,239.19**	**1,041,909.49**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,262,648.00	0.00	1,262,648.00	0.00	0.00
Support Serv - Pupil	163,455.00	0.00	163,455.00	0.00	0.00
Support Serv - Instructional	30,628.00	0.00	30,628.00	0.00	0.00
Support Serv - Board of Ed	60,808.00	0.00	60,808.00	0.00	0.00
Support Serv - Executive Adm	518,128.00	0.00	518,128.00	0.00	0.00
Support Serv - Grant Writer	90,037.00	0.00	90,037.00	0.00	0.00
Support Serv - School Adm	499,583.00	0.00	499,583.00	0.00	0.00
Support Serv - Business	38,617.00	0.00	0.00	38,617.00	38,617.00
Operations and Maintenance	506,487.00	0.00	50,000.00	456,487.00	0.00
Pupil Transportation	9,056.00	0.00	9,056.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	38,137.00	0.00	1,058.00	37,079.00	37,079.00
Support Serv - Technology	54,270.00	0.00	0.00	54,270.00	54,270.00
Support Serv - Pupil Accounting	62,342.00	0.00	62,342.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,853.00	0.00	28,853.00	0.00	0.00
Community Services	1,180.00	0.00	1,180.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,364,229.00	**0.00**	**2,777,776.00**	**586,453.00**	**129,966.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41901 New Branches Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,643,535.76	32,803.44	2,610,732.32	0.00	0.00
Support Serv - Pupil	243,020.60	0.00	243,020.60	0.00	0.00
Support Serv - Instructional	196,423.34	0.00	196,423.34	0.00	0.00
Support Serv - Board of Ed	22,850.00	0.00	22,850.00	0.00	0.00
Support Serv - Executive Adm	647,798.30	0.00	647,798.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	348,315.26	0.00	348,315.26	0.00	0.00
Support Serv - Business	76,086.48	0.00	9,000.00	67,086.48	67,086.48
Operations and Maintenance	424,543.43	479.96	40,858.00	383,205.47	0.00
Pupil Transportation	505,378.27	239,538.47	265,839.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,975.92	0.00	35,975.92	0.00	0.00
Support Serv - Staff & Personnel	18,349.93	0.00	0.00	18,349.93	18,349.93
Support Serv - Technology	18,176.16	0.00	0.00	18,176.16	18,176.16
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	1,720.07	0.00	1,720.07	0.00	0.00
Community Services	86,846.07	0.00	86,846.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	42,065.00	42,065.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	181.03	0.00	0.00	181.03	181.03
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	444,185.83	261,903.95	182,281.88	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 **	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
	5,935,166.45	**756,505.82**	**4,691,661.56**	**486,999.07**	**103,793.60**

Michigan Department of Education
Costs for the Development of 2026-2027 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	5,098,245.52	130,518.56	4,967,726.96	0.00	0.00
Support Serv - Pupil	659,776.42	28,868.57	630,907.85	0.00	0.00
Support Serv - Instructional	436,504.61	0.00	436,504.61	0.00	0.00
Support Serv - Board of Ed	26,714.67	0.00	26,714.67	0.00	0.00
Support Serv - Executive Adm	1,105,220.54	0.00	1,105,220.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	565,085.94	0.00	565,085.94	0.00	0.00
Support Serv - Business	12,995.90	0.00	12,000.00	995.90	995.90
Operations and Maintenance	797,940.83	10,127.47	108,181.65	679,631.71	0.00
Pupil Transportation	63,300.22	0.00	63,300.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,353.83	0.00	37,353.83	0.00	0.00
Support Serv - Staff & Personnel	14,663.78	0.00	0.00	14,663.78	14,663.78
Support Serv - Technology	66,885.06	25,522.57	5,280.00	36,082.49	36,082.49
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	35,777.31	0.00	35,777.31	0.00	0.00
Community Services	92,868.72	2,067.37	90,801.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	160,056.15	160,056.15	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	2,144.15	0.00	0.00	2,144.15	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	572,728.85	379,539.78	193,189.07	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 **	661,208.52	661,208.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	236,451.89	236,451.89	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
	10,645,922.91	**1,634,360.88**	**8,278,044.00**	**733,518.03**	**51,742.17**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41905 Excel Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,180,408.00	0.00	4,180,408.00	0.00	0.00
Support Serv - Pupil	575,318.00	0.00	575,318.00	0.00	0.00
Support Serv - Instructional	1,063,846.00	0.00	1,063,846.00	0.00	0.00
Support Serv - Board of Ed	152,162.00	0.00	152,162.00	0.00	0.00
Support Serv - Executive Adm	366,405.00	0.00	366,405.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	798,142.00	0.00	798,142.00	0.00	0.00
Support Serv - Business	379,904.00	0.00	0.00	379,904.00	379,904.00
Operations and Maintenance	1,367,835.00	0.00	0.00	1,367,835.00	0.00
Pupil Transportation	8,815.00	0.00	8,815.00	0.00	0.00
Support Serv - Planning & Research	13,924.00	0.00	13,924.00	0.00	0.00
Support Serv - Communication	97,418.00	0.00	97,418.00	0.00	0.00
Support Serv - Staff & Personnel	629,865.00	0.00	0.00	629,865.00	629,865.00
Support Serv - Technology	145,207.00	0.00	0.00	145,207.00	145,207.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	96,801.00	0.00	96,801.00	0.00	0.00
Support Serv - Other	36,218.00	0.00	36,218.00	0.00	0.00
Community Services	12,177.00	0.00	12,177.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,924,445.00	**0.00**	**7,401,634.00**	**2,522,811.00**	**1,154,976.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41908 Byron Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,391,126.81	0.00	1,391,126.81	0.00	0.00
Support Serv - Pupil	208,240.76	0.00	208,240.76	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	19,639.46	0.00	19,639.46	0.00	0.00
Support Serv - Executive Adm	107,776.12	0.00	107,776.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	274,816.00	0.00	274,816.00	0.00	0.00
Support Serv - Business	26,817.00	0.00	0.00	26,817.00	26,817.00
Operations and Maintenance	266,878.66	33,784.28	27,563.03	205,531.35	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	40,759.36	0.00	0.00	40,759.36	40,759.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,423.24	0.00	8,423.24	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
	2,344,477.41	**33,784.28**	**2,037,585.42**	**273,107.71**	**67,576.36**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41909 Vista Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,610,831.00	0.00	4,610,831.00	0.00	0.00
Support Serv - Pupil	619,090.00	0.00	619,090.00	0.00	0.00
Support Serv - Instructional	1,133,518.00	0.00	1,133,518.00	0.00	0.00
Support Serv - Board of Ed	99,338.00	0.00	99,338.00	0.00	0.00
Support Serv - Executive Adm	294,107.00	0.00	294,107.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	748,166.00	0.00	748,166.00	0.00	0.00
Support Serv - Business	167,753.00	0.00	0.00	167,753.00	167,753.00
Operations and Maintenance	1,290,054.00	0.00	-237.00	1,290,291.00	0.00
Pupil Transportation	22,028.00	0.00	22,028.00	0.00	0.00
Support Serv - Planning & Research	6,059.00	0.00	6,059.00	0.00	0.00
Support Serv - Communication	88,128.00	0.00	88,128.00	0.00	0.00
Support Serv - Staff & Personnel	271,566.00	0.00	0.00	271,566.00	271,566.00
Support Serv - Technology	138,316.00	0.00	0.00	138,316.00	138,316.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,801.00	0.00	66,801.00	0.00	0.00
Support Serv - Other	22,305.00	0.00	22,305.00	0.00	0.00
Community Services	110,648.00	0.00	110,648.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,688,708.00	**0.00**	**7,820,782.00**	**1,867,926.00**	**577,635.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41910 Vanguard Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,812,609.00	0.00	3,812,609.00	0.00	0.00
Support Serv - Pupil	452,131.00	0.00	452,131.00	0.00	0.00
Support Serv - Instructional	1,118,803.00	0.00	1,118,803.00	0.00	0.00
Support Serv - Board of Ed	149,273.00	0.00	149,273.00	0.00	0.00
Support Serv - Executive Adm	353,166.00	0.00	353,166.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	779,014.00	0.00	779,014.00	0.00	0.00
Support Serv - Business	360,292.00	0.00	0.00	360,292.00	360,292.00
Operations and Maintenance	1,383,623.00	0.00	0.00	1,383,623.00	0.00
Pupil Transportation	12,411.00	0.00	12,411.00	0.00	0.00
Support Serv - Planning & Research	13,215.00	0.00	13,215.00	0.00	0.00
Support Serv - Communication	119,708.00	0.00	119,708.00	0.00	0.00
Support Serv - Staff & Personnel	598,087.00	0.00	0.00	598,087.00	598,087.00
Support Serv - Technology	152,326.00	0.00	0.00	152,326.00	152,326.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	91,950.00	0.00	91,950.00	0.00	0.00
Support Serv - Other	3,018.00	0.00	3,018.00	0.00	0.00
Community Services	56,924.00	0.00	56,924.00	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
	9,456,550.00	**0.00**	**6,962,222.00**	**2,494,328.00**	**1,110,705.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41911 Flat River Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	862,906.94	0.00	862,906.94	0.00	0.00
Support Serv - Pupil	120,076.54	0.00	120,076.54	0.00	0.00
Support Serv - Instructional	11,032.84	0.00	11,032.84	0.00	0.00
Support Serv - Board of Ed	21,391.50	0.00	21,391.50	0.00	0.00
Support Serv - Executive Adm	208,913.68	0.00	208,913.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,422.17	0.00	161,422.17	0.00	0.00
Support Serv - Business	2,008.77	0.00	0.00	2,008.77	2,008.77
Operations and Maintenance	241,852.15	47,087.55	4,764.07	190,000.53	0.00
Pupil Transportation	174,972.85	0.00	174,972.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,524.34	0.00	3,524.34	0.00	0.00
Support Serv - Staff & Personnel	800.00	0.00	800.00	0.00	0.00
Support Serv - Technology	1,489.02	0.00	0.00	1,489.02	1,489.02
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	12,552.82	0.00	12,552.82	0.00	0.00
Community Services	792.26	0.00	792.26	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	164,554.00	108,723.85	55,830.15	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 **	173,559.50	173,559.50	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
	2,161,849.38	**329,370.90**	**1,638,980.16**	**193,498.32**	**3,497.79**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41914 Knapp Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,016,430.00	0.00	3,016,430.00	0.00	0.00
Support Serv - Pupil	533,202.00	0.00	533,202.00	0.00	0.00
Support Serv - Instructional	735,363.00	0.00	735,363.00	0.00	0.00
Support Serv - Board of Ed	68,255.00	0.00	68,255.00	0.00	0.00
Support Serv - Executive Adm	145,404.00	0.00	145,404.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	622,602.00	0.00	622,602.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,196,606.00	0.00	4,302.00	1,192,304.00	0.00
Pupil Transportation	48,441.00	0.00	48,441.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	39,087.00	0.00	39,087.00	0.00	0.00
Support Serv - Staff & Personnel	90,736.00	0.00	0.00	90,736.00	90,736.00
Support Serv - Technology	73,043.00	0.00	0.00	73,043.00	73,043.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	25,817.00	0.00	25,817.00	0.00	0.00
Community Services	2,452.00	0.00	2,452.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,726,545.00	**0.00**	**5,264,918.00**	**1,461,627.00**	**269,323.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41915 Walker Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,737,547.00	0.00	3,737,547.00	0.00	0.00
Support Serv - Pupil	411,368.00	0.00	411,368.00	0.00	0.00
Support Serv - Instructional	925,983.00	0.00	925,983.00	0.00	0.00
Support Serv - Board of Ed	130,746.00	0.00	130,746.00	0.00	0.00
Support Serv - Executive Adm	317,093.00	0.00	317,093.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	878,084.00	0.00	878,084.00	0.00	0.00
Support Serv - Business	305,333.00	0.00	0.00	305,333.00	305,333.00
Operations and Maintenance	1,183,894.00	0.00	0.00	1,183,894.00	0.00
Pupil Transportation	3,656.00	0.00	3,656.00	0.00	0.00
Support Serv - Planning & Research	11,162.00	0.00	11,162.00	0.00	0.00
Support Serv - Communication	133,919.00	0.00	133,919.00	0.00	0.00
Support Serv - Staff & Personnel	504,151.00	0.00	0.00	504,151.00	504,151.00
Support Serv - Technology	159,634.00	0.00	0.00	159,634.00	159,634.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	77,387.00	0.00	77,387.00	0.00	0.00
Support Serv - Other	30,717.00	0.00	30,717.00	0.00	0.00
Community Services	547.00	0.00	547.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,811,221.00	**0.00**	**6,658,209.00**	**2,153,012.00**	**969,118.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41916 Cross Creek Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,904,377.00	0.00	3,904,377.00	0.00	0.00
Support Serv - Pupil	496,097.00	0.00	496,097.00	0.00	0.00
Support Serv - Instructional	1,188,305.00	0.00	1,188,305.00	0.00	0.00
Support Serv - Board of Ed	143,961.00	0.00	143,961.00	0.00	0.00
Support Serv - Executive Adm	368,168.00	0.00	368,168.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	808,600.00	0.00	808,600.00	0.00	0.00
Support Serv - Business	373,562.00	0.00	0.00	373,562.00	373,562.00
Operations and Maintenance	1,233,510.00	0.00	0.00	1,233,510.00	0.00
Pupil Transportation	31,096.00	0.00	31,096.00	0.00	0.00
Support Serv - Planning & Research	13,681.00	0.00	13,681.00	0.00	0.00
Support Serv - Communication	104,778.00	0.00	104,778.00	0.00	0.00
Support Serv - Staff & Personnel	640,621.00	0.00	0.00	640,621.00	640,621.00
Support Serv - Technology	131,244.00	0.00	0.00	131,244.00	131,244.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	95,042.00	0.00	95,042.00	0.00	0.00
Support Serv - Other	35,745.00	0.00	35,745.00	0.00	0.00
Community Services	172.00	0.00	172.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,568,959.00	**0.00**	**7,190,022.00**	**2,378,937.00**	**1,145,427.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41917 William C. Abney Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,878,018.35	63,464.00	1,814,554.35	0.00	0.00
Support Serv - Pupil	301,288.82	0.00	301,288.82	0.00	0.00
Support Serv - Instructional	234,223.48	0.00	234,223.48	0.00	0.00
Support Serv - Board of Ed	33,847.28	0.00	33,847.28	0.00	0.00
Support Serv - Executive Adm	124,210.56	0.00	124,210.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	442,416.32	2,829.73	439,586.59	0.00	0.00
Support Serv - Business	111,070.43	0.00	89.81	110,980.62	110,980.62
Operations and Maintenance	356,756.50	0.00	9,580.88	347,175.62	0.00
Pupil Transportation	325,355.77	0.00	325,355.77	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	86,652.39	0.00	79,920.54	6,731.85	6,731.85
Support Serv - Technology	86,997.96	0.00	0.00	86,997.96	86,997.96
Support Serv - Pupil Accounting	59,337.02	0.00	59,337.02	0.00	0.00
Support Serv - Central - Other	49,224.10	0.00	49,224.10	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	28,121.42	269.40	27,852.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	164,800.29	164,800.29	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	335,415.63	262,265.14	73,150.49	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
	4,617,736.32	**493,628.56**	**3,572,221.71**	**551,886.05**	**204,710.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41918 Creative Technologies Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,048,171.64	34,064.75	2,014,106.89	0.00	0.00
Support Serv - Pupil	425,886.54	0.00	425,886.54	0.00	0.00
Support Serv - Instructional	60,766.33	0.00	60,766.33	0.00	0.00
Support Serv - Board of Ed	115,614.26	0.00	115,614.26	0.00	0.00
Support Serv - Executive Adm	220,998.74	0.00	220,998.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	310,487.32	0.00	310,487.32	0.00	0.00
Support Serv - Business	209,692.22	0.00	0.00	209,692.22	209,692.22
Operations and Maintenance	525,594.34	4,181.78	4,375.00	517,037.56	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	28,882.91	0.00	0.00	28,882.91	28,882.91
Support Serv - Technology	128,478.10	0.00	0.00	128,478.10	128,478.10
Support Serv - Pupil Accounting	2,950.83	0.00	2,950.83	0.00	0.00
Support Serv - Central - Other	137,506.72	0.00	137,506.72	0.00	0.00
Support Serv - Other	137,852.77	75,657.28	62,195.49	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	67,903.65	67,903.65	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	27,144.50	27,144.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,447,930.87	**208,951.96**	**3,354,888.12**	**884,090.79**	**367,053.23**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41919 Ridge Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,433,251.00	0.00	3,433,251.00	0.00	0.00
Support Serv - Pupil	471,436.00	0.00	471,436.00	0.00	0.00
Support Serv - Instructional	824,875.00	0.00	824,875.00	0.00	0.00
Support Serv - Board of Ed	78,644.00	0.00	78,644.00	0.00	0.00
Support Serv - Executive Adm	210,923.00	0.00	210,923.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	689,301.00	0.00	689,301.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,418,332.00	0.00	0.00	1,418,332.00	0.00
Pupil Transportation	9,593.00	0.00	9,593.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	28,580.00	0.00	28,580.00	0.00	0.00
Support Serv - Staff & Personnel	100,796.00	0.00	0.00	100,796.00	100,796.00
Support Serv - Technology	86,636.00	0.00	0.00	86,636.00	86,636.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	24,761.00	0.00	24,761.00	0.00	0.00
Community Services	31,475.00	0.00	31,475.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,537,710.00	**0.00**	**5,826,402.00**	**1,711,308.00**	**292,976.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41920 Chandler Woods Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,350,024.00	0.00	3,350,024.00	0.00	0.00
Support Serv - Pupil	454,535.00	0.00	454,535.00	0.00	0.00
Support Serv - Instructional	1,036,842.00	0.00	1,036,842.00	0.00	0.00
Support Serv - Board of Ed	134,629.00	0.00	134,629.00	0.00	0.00
Support Serv - Executive Adm	342,739.00	0.00	342,739.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	772,527.00	0.00	772,527.00	0.00	0.00
Support Serv - Business	353,844.00	0.00	0.00	353,844.00	353,844.00
Operations and Maintenance	1,248,511.00	0.00	0.00	1,248,511.00	0.00
Pupil Transportation	58,250.00	0.00	58,250.00	0.00	0.00
Support Serv - Planning & Research	12,998.00	0.00	12,998.00	0.00	0.00
Support Serv - Communication	118,724.00	0.00	118,724.00	0.00	0.00
Support Serv - Staff & Personnel	588,822.00	0.00	0.00	588,822.00	588,822.00
Support Serv - Technology	143,487.00	0.00	5,099.00	138,388.00	138,388.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	90,589.00	0.00	90,589.00	0.00	0.00
Support Serv - Other	61,881.00	0.00	61,881.00	0.00	0.00
Community Services	102.00	0.00	102.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,768,504.00	**0.00**	**6,438,939.00**	**2,329,565.00**	**1,081,054.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,548,284.00	0.00	2,548,284.00	0.00	0.00
Support Serv - Pupil	21,848.00	0.00	21,848.00	0.00	0.00
Support Serv - Instructional	151,976.00	0.00	151,976.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	2,598.00	0.00	2,598.00	0.00	0.00
Support Serv - School Adm	481,562.00	0.00	481,562.00	0.00	0.00
Support Serv - Business	301,241.00	0.00	0.00	301,241.00	301,241.00
Operations and Maintenance	254,663.00	0.00	9,775.00	244,888.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,690.00	0.00	10,690.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	26,130.00	26,130.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,798,992.00	**26,130.00**	**3,226,733.00**	**546,129.00**	**301,241.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41922 Lighthouse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,241,021.00	7,170.00	4,233,851.00	0.00	0.00
Support Serv - Pupil	1,636,617.00	0.00	1,636,617.00	0.00	0.00
Support Serv - Instructional	221,156.00	0.00	221,156.00	0.00	0.00
Support Serv - Board of Ed	21,552.00	0.00	21,552.00	0.00	0.00
Support Serv - Executive Adm	230,343.00	0.00	230,343.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	941,266.00	0.00	941,266.00	0.00	0.00
Support Serv - Business	474,557.00	0.00	0.00	474,557.00	474,557.00
Operations and Maintenance	457,072.00	46,008.00	144.00	410,920.00	0.00
Pupil Transportation	58,958.00	0.00	58,958.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	82,989.00	0.00	11,080.00	71,909.00	71,909.00
Support Serv - Technology	60,961.00	0.00	0.00	60,961.00	60,961.00
Support Serv - Pupil Accounting	49,214.00	0.00	49,214.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,354.00	0.00	17,354.00	0.00	0.00
Community Services	6,622.00	0.00	6,622.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,830.00	0.00	11,830.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,511,512.00	**53,178.00**	**7,439,987.00**	**1,018,347.00**	**607,427.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41923 Wellspring Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,508,121.00	0.00	1,508,121.00	0.00	0.00
Support Serv - Pupil	265,794.00	0.00	265,794.00	0.00	0.00
Support Serv - Instructional	531,627.00	0.00	531,627.00	0.00	0.00
Support Serv - Board of Ed	48,213.00	0.00	48,213.00	0.00	0.00
Support Serv - Executive Adm	124,691.00	0.00	124,691.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	709,006.00	0.00	709,006.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,155,325.00	0.00	0.00	1,155,325.00	0.00
Pupil Transportation	15,096.00	0.00	15,096.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	6,589.00	0.00	6,589.00	0.00	0.00
Support Serv - Staff & Personnel	100,795.00	0.00	0.00	100,795.00	100,795.00
Support Serv - Technology	88,220.00	0.00	0.00	88,220.00	88,220.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	62,059.00	0.00	62,059.00	0.00	0.00
Community Services	404.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,745,047.00	**0.00**	**3,295,163.00**	**1,449,884.00**	**294,559.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41924 West Michigan Aviation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,776,979.00	29,544.00	3,747,435.00	0.00	0.00
Support Serv - Pupil	324,666.00	5,153.00	319,513.00	0.00	0.00
Support Serv - Instructional	40,282.00	0.00	40,282.00	0.00	0.00
Support Serv - Board of Ed	47,978.00	0.00	47,978.00	0.00	0.00
Support Serv - Executive Adm	407,614.00	0.00	407,614.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	840,171.00	0.00	840,171.00	0.00	0.00
Support Serv - Business	19,804.00	0.00	0.00	19,804.00	19,804.00
Operations and Maintenance	817,489.00	0.00	10,314.00	807,175.00	0.00
Pupil Transportation	11,927.00	0.00	11,927.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	117,000.00	0.00	117,000.00	0.00	0.00
Support Serv - Technology	301,139.00	175,518.00	25,366.00	100,255.00	100,255.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,498.00	0.00	121,498.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,319.00	0.00	243,319.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	637,789.00	637,789.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,215.00	6,215.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,713,870.00	**854,219.00**	**5,932,417.00**	**927,234.00**	**120,059.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41925 Michigan Virtual Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,837,815.58	76,964.54	20,760,851.04	0.00	0.00
Support Serv - Pupil	3,776,937.53	199.99	3,776,737.54	0.00	0.00
Support Serv - Instructional	1,861,377.50	9,933.14	1,851,444.36	0.00	0.00
Support Serv - Board of Ed	194,510.30	0.00	194,510.30	0.00	0.00
Support Serv - Executive Adm	4,935,057.07	0.00	4,935,057.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	586,774.66	270,268.72	316,505.94	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	637,028.27	488,866.00	0.00	148,162.27	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	11,365.64	0.00	11,365.64	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,000.00	0.00	5,131.30	17,868.70	17,868.70
Support Serv - Technology	2,032,082.32	0.00	0.00	2,032,082.32	2,032,082.32
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	362,174.71	0.00	362,174.71	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,258,123.58	**846,232.39**	**32,213,777.90**	**2,198,113.29**	**2,049,951.02**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,320,313.00	2,715.00	2,317,598.00	0.00	0.00
Support Serv - Pupil	312,292.00	0.00	312,292.00	0.00	0.00
Support Serv - Instructional	294,239.00	0.00	294,239.00	0.00	0.00
Support Serv - Board of Ed	18,218.00	0.00	18,218.00	0.00	0.00
Support Serv - Executive Adm	126,874.00	0.00	126,874.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	396,126.00	0.00	396,126.00	0.00	0.00
Support Serv - Business	189,470.00	0.00	0.00	189,470.00	189,470.00
Operations and Maintenance	377,619.00	15,967.00	2,818.00	358,834.00	0.00
Pupil Transportation	35,734.00	0.00	35,734.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	36,662.00	0.00	0.00	36,662.00	36,662.00
Support Serv - Technology	39,455.00	0.00	0.00	39,455.00	39,455.00
Support Serv - Pupil Accounting	34,802.00	0.00	34,802.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,801.00	0.00	10,801.00	0.00	0.00
Community Services	71,763.00	0.00	71,763.00	0.00	0.00
Payments to Government Agencies	24,098.00	24,098.00	0.00	0.00	0.00
Facilities Acquisition	130,447.00	0.00	130,447.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,418,913.00	**42,780.00**	**3,751,712.00**	**624,421.00**	**265,587.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,351,028.00	0.00	2,351,028.00	0.00	0.00
Support Serv - Pupil	423,385.00	0.00	423,385.00	0.00	0.00
Support Serv - Instructional	662,601.00	0.00	662,601.00	0.00	0.00
Support Serv - Board of Ed	59,507.00	0.00	59,507.00	0.00	0.00
Support Serv - Executive Adm	132,714.00	0.00	132,714.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	621,801.00	0.00	621,801.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,500,479.00	0.00	0.00	1,500,479.00	0.00
Pupil Transportation	22,762.00	0.00	22,762.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	44,951.00	0.00	44,951.00	0.00	0.00
Support Serv - Staff & Personnel	75,649.00	0.00	0.00	75,649.00	75,649.00
Support Serv - Technology	63,194.00	0.00	0.00	63,194.00	63,194.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	16,620.00	0.00	16,620.00	0.00	0.00
Community Services	179,996.00	0.00	179,996.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,283,794.00	**0.00**	**4,538,928.00**	**1,744,866.00**	**244,387.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41929 NexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	845,441.00	10,763.00	834,678.00	0.00	0.00
Support Serv - Pupil	208,757.00	0.00	208,757.00	0.00	0.00
Support Serv - Instructional	7,781.00	0.00	7,781.00	0.00	0.00
Support Serv - Board of Ed	18,133.00	0.00	18,133.00	0.00	0.00
Support Serv - Executive Adm	178,477.00	0.00	178,477.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	190,802.00	0.00	190,802.00	0.00	0.00
Support Serv - Business	7,315.00	6,930.00	0.00	385.00	385.00
Operations and Maintenance	76,734.00	390.00	0.00	76,344.00	0.00
Pupil Transportation	4,276.00	0.00	4,276.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	10,742.00	0.00	0.00	10,742.00	10,742.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	67,830.00	55,754.00	12,076.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,616,288.00	**73,837.00**	**1,454,980.00**	**87,471.00**	**11,127.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	3,423,456.00	0.00	3,423,456.00	0.00	0.00
Support Serv - Pupil	443,837.00	0.00	443,837.00	0.00	0.00
Support Serv - Instructional	1,134,868.00	0.00	1,134,868.00	0.00	0.00
Support Serv - Board of Ed	92,384.00	0.00	92,384.00	0.00	0.00
Support Serv - Executive Adm	239,851.00	0.00	239,851.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	836,924.00	0.00	836,924.00	0.00	0.00
Support Serv - Business	163,215.00	0.00	0.00	163,215.00	163,215.00
Operations and Maintenance	1,346,916.00	0.00	-50.00	1,346,966.00	0.00
Pupil Transportation	13,824.00	0.00	13,824.00	0.00	0.00
Support Serv - Planning & Research	6,007.00	0.00	6,007.00	0.00	0.00
Support Serv - Communication	5,771.00	0.00	5,771.00	0.00	0.00
Support Serv - Staff & Personnel	44,882.00	0.00	0.00	44,882.00	44,882.00
Support Serv - Technology	428,876.00	0.00	0.00	428,876.00	428,876.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	41,958.00	0.00	41,958.00	0.00	0.00
Support Serv - Other	97,218.00	0.00	97,218.00	0.00	0.00
Community Services	68,063.00	0.00	68,063.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,388,050.00	**0.00**	**6,404,111.00**	**1,983,939.00**	**636,973.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41931 PrepNet Virtual Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,427,166.00	0.00	6,427,166.00	0.00	0.00
Support Serv - Pupil	1,007,666.00	0.00	1,007,666.00	0.00	0.00
Support Serv - Instructional	1,734,633.00	0.00	1,734,633.00	0.00	0.00
Support Serv - Board of Ed	182,068.00	0.00	182,068.00	0.00	0.00
Support Serv - Executive Adm	463,119.00	0.00	463,119.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,962,423.00	0.00	1,962,423.00	0.00	0.00
Support Serv - Business	441,664.00	0.00	0.00	441,664.00	441,664.00
Operations and Maintenance	41,943.00	0.00	0.00	41,943.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	16,243.00	0.00	16,243.00	0.00	0.00
Support Serv - Communication	190,148.00	0.00	190,148.00	0.00	0.00
Support Serv - Staff & Personnel	814,194.00	0.00	0.00	814,194.00	814,194.00
Support Serv - Technology	170,275.00	0.00	0.00	170,275.00	170,275.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	113,228.00	0.00	113,228.00	0.00	0.00
Support Serv - Other	1,274.00	0.00	1,274.00	0.00	0.00
Community Services	118,456.00	0.00	118,456.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,684,500.00	**0.00**	**12,216,424.00**	**1,468,076.00**	**1,426,133.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
41932 Gerald Dawkins Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,877,453.57	0.00	1,877,453.57	0.00	0.00
Support Serv - Pupil	92,049.26	0.00	92,049.26	0.00	0.00
Support Serv - Instructional	113,422.08	0.00	113,422.08	0.00	0.00
Support Serv - Board of Ed	49,516.54	0.00	49,516.54	0.00	0.00
Support Serv - Executive Adm	36,436.07	0.00	36,436.07	0.00	0.00
Support Serv - Grant Writer	9,356.25	0.00	9,356.25	0.00	0.00
Support Serv - School Adm	298,221.11	0.00	298,221.11	0.00	0.00
Support Serv - Business	79,563.09	0.00	50,474.93	29,088.16	29,088.16
Operations and Maintenance	177,412.30	2,067.95	8,880.33	166,464.02	0.00
Pupil Transportation	47,512.50	0.00	47,512.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,362.54	0.00	21,362.54	0.00	0.00
Support Serv - Staff & Personnel	8,656.39	0.00	0.00	8,656.39	8,656.39
Support Serv - Technology	9,784.01	0.00	0.00	9,784.01	9,784.01
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	17,176.82	0.00	17,176.82	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,837,922.53	**2,067.95**	**2,621,862.00**	**213,992.58**	**47,528.56**

Michigan Department of Education
Costs for the Development of 2026-2027 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	159,203.00	2,584.00	156,619.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	43,987.00	0.00	43,987.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	28,354.00	0.00	0.00	28,354.00	0.00
Pupil Transportation	47,404.00	0.00	47,404.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	278,948.00	**2,584.00**	**248,010.00**	**28,354.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
43040 Baldwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,701,001.10	79,502.00	5,621,499.10	0.00	0.00
Support Serv - Pupil	1,147,955.29	0.00	1,147,955.29	0.00	0.00
Support Serv - Instructional	364,405.03	0.00	364,405.03	0.00	0.00
Support Serv - Board of Ed	267,427.51	0.00	267,427.51	0.00	0.00
Support Serv - Executive Adm	547,906.16	0.00	547,906.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	691,792.32	0.00	691,792.32	0.00	0.00
Support Serv - Business	414,464.08	60,908.39	0.00	353,555.69	353,555.69
Operations and Maintenance	1,250,241.15	51,090.00	6,460.15	1,192,691.00	0.00
Pupil Transportation	822,488.25	71,615.00	750,873.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,650.00	0.00	3,650.00	0.00	0.00
Support Serv - Staff & Personnel	69,654.64	0.00	0.00	69,654.64	69,654.64
Support Serv - Technology	270,445.45	34,694.00	0.00	235,751.45	235,751.45
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	251,378.43	3,395.00	247,983.43	0.00	0.00
Community Services	122,616.53	0.00	122,616.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,345.00	4,345.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,077.00	0.00	18,886.23	190.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	701,427.21	308,439.28	392,987.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	58,950,000.00	58,950,000.00	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	522,753.41	522,753.41	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
	72,123,028.56	**60,086,742.08**	**10,184,442.93**	**1,851,843.55**	**658,961.78**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
44000 Lapeer ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	488,486.92	0.00	488,486.92	0.00	0.00
Support Serv - Pupil	159,228.74	0.00	159,228.74	0.00	0.00
Support Serv - Instructional	1,985,021.39	3,232.32	1,981,789.07	0.00	0.00
Support Serv - Board of Ed	14,012.10	0.00	14,012.10	0.00	0.00
Support Serv - Executive Adm	495,551.21	3,558.43	491,992.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,029.30	0.00	1,029.30	0.00	0.00
Support Serv - Business	608,743.68	2,382.09	15,351.00	591,010.59	591,010.59
Operations and Maintenance	344,380.52	62,993.41	0.00	281,387.11	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	6,578.10	0.00	6,578.10	0.00	0.00
Support Serv - Staff & Personnel	207,321.92	269.45	0.00	207,052.47	207,052.47
Support Serv - Technology	1,225,125.50	168,522.19	656.78	1,055,946.53	1,055,946.53
Support Serv - Pupil Accounting	77,489.44	0.00	77,489.44	0.00	0.00
Support Serv - Central - Other	44,549.60	0.00	44,549.60	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	186,096.50	0.00	186,096.50	0.00	0.00
Payments to Government Agencies	3,146,099.26	3,146,099.26	0.00	0.00	0.00
Facilities Acquisition	129.52	129.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,459,720.28	426,137.16	6,033,583.12	0.00	0.00
Support Serv - Pupil	4,067,664.45	18,233.30	4,049,431.15	0.00	0.00
Support Serv - Instructional	1,016,686.72	270.59	1,016,416.13	0.00	0.00
Support Serv - Board of Ed	87,747.00	0.00	87,747.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	894,774.88	13,421.16	881,353.72	0.00	0.00
Support Serv - Business	6,292.70	4,867.95	0.00	1,424.75	1,424.75
Operations and Maintenance	1,256,664.97	218,753.66	0.00	1,037,911.31	0.00
Pupil Transportation	104,689.11	37,800.00	66,889.11	0.00	0.00
Support Serv - Planning & Research	99,644.00	0.00	99,644.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	71,028.87	0.00	71,028.87	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,934.26	0.00	181,934.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,371,808.44	2,338,110.49	33,697.95	0.00	0.00
Facilities Acquisition	164,720.79	157,920.79	6,800.00	0.00	0.00
Debt Service Funds					
All Costs **	339,400.00	339,400.00	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
	26,112,620.17	**6,942,101.77**	**15,995,785.64**	**3,174,732.76**	**1,855,434.34**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
44010 Lapeer Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,995,003.77	29,200.00	33,965,803.77	0.00	0.00
Support Serv - Pupil	4,441,796.44	0.00	4,441,796.44	0.00	0.00
Support Serv - Instructional	4,300,969.67	4,052.70	4,296,916.97	0.00	0.00
Support Serv - Board of Ed	142,864.36	0.00	142,864.36	0.00	0.00
Support Serv - Executive Adm	443,629.75	377.98	443,251.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,970,738.13	0.00	3,970,738.13	0.00	0.00
Support Serv - Business	1,326,043.87	172,088.27	0.00	1,153,955.60	1,153,955.60
Operations and Maintenance	5,987,420.50	917,278.66	61,981.82	5,008,160.02	0.00
Pupil Transportation	3,911,957.67	9,805.00	3,902,152.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	144,605.32	0.00	144,605.32	0.00	0.00
Support Serv - Staff & Personnel	512,151.86	0.00	26,181.56	485,970.30	485,970.30
Support Serv - Technology	1,182,944.95	169,110.79	0.00	1,013,834.16	1,013,834.16
Support Serv - Pupil Accounting	203,972.20	0.00	203,972.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,197,555.15	6,159.95	1,191,395.20	0.00	0.00
Community Services	665,868.90	0.00	665,868.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	600,144.66	600,144.66	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	18,311.88	0.00	14,191.71	4,120.17	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	3,614,005.76	1,522,231.86	2,091,773.90	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 **	6,488,319.88	6,488,319.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,431,571.65	16,431,571.65	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
	89,579,876.37	**26,350,341.40**	**55,563,494.72**	**7,666,040.25**	**2,653,760.06**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
44020 Almont Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,951,639.86	48,317.12	10,903,322.74	0.00	0.00
Support Serv - Pupil	909,163.42	0.00	909,163.42	0.00	0.00
Support Serv - Instructional	227,338.67	42.00	227,296.67	0.00	0.00
Support Serv - Board of Ed	88,715.05	318.39	88,396.66	0.00	0.00
Support Serv - Executive Adm	419,122.08	4,594.57	414,527.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,120,525.07	1,436.00	1,119,089.07	0.00	0.00
Support Serv - Business	441,689.00	52,847.07	0.00	388,841.93	388,841.93
Operations and Maintenance	1,739,445.23	624.15	148,300.68	1,590,520.40	0.00
Pupil Transportation	1,192,853.99	0.00	1,192,853.99	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	419,205.93	27,887.15	0.00	391,318.78	391,318.78
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	458,202.54	0.00	458,202.54	0.00	0.00
Community Services	71,030.47	0.00	71,030.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,112,455.63	437,245.32	675,210.31	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 **	1,655,355.45	1,655,355.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	421,444.06	421,444.06	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
	21,228,186.45	**2,650,111.28**	**16,207,394.06**	**2,370,681.11**	**780,160.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
44050 Dryden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,822,788.32	55,025.36	4,767,762.96	0.00	0.00
Support Serv - Pupil	366,586.50	0.00	366,586.50	0.00	0.00
Support Serv - Instructional	208,522.46	618.00	207,904.46	0.00	0.00
Support Serv - Board of Ed	46,160.17	0.00	46,160.17	0.00	0.00
Support Serv - Executive Adm	162,821.32	0.00	162,821.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	612,819.20	1,037.35	611,781.85	0.00	0.00
Support Serv - Business	139,369.07	0.00	12,972.00	126,397.07	126,397.07
Operations and Maintenance	724,521.06	40,963.93	18,871.04	664,686.09	0.00
Pupil Transportation	303,078.52	0.00	303,078.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	177.81	0.00	177.81	0.00	0.00
Support Serv - Staff & Personnel	51,303.75	0.00	51,303.75	0.00	0.00
Support Serv - Technology	46,419.76	0.00	1,150.00	45,269.76	45,269.76
Support Serv - Pupil Accounting	788.22	0.00	788.22	0.00	0.00
Support Serv - Central - Other	4,718.53	0.00	4,718.53	0.00	0.00
Support Serv - Other	260,173.80	5,600.75	254,573.05	0.00	0.00
Community Services	22,104.31	0.00	22,104.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,250.00	17,250.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	684,494.45	356,303.38	328,191.07	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	9,118.00	9,118.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,061,993.76	1,061,993.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,397,163.82	4,397,163.82	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
	13,942,372.83	**5,945,074.35**	**7,160,945.56**	**836,352.92**	**171,666.83**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
44060 Imlay City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,791,718.05	114,255.81	14,677,462.24	0.00	0.00
Support Serv - Pupil	2,268,477.04	1,170.61	2,267,306.43	0.00	0.00
Support Serv - Instructional	949,784.36	3,335.61	946,448.75	0.00	0.00
Support Serv - Board of Ed	105,128.90	2,670.21	102,458.69	0.00	0.00
Support Serv - Executive Adm	381,069.90	613.04	380,456.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,719,158.24	688.00	1,718,470.24	0.00	0.00
Support Serv - Business	465,826.20	0.00	32,688.37	433,137.83	433,137.83
Operations and Maintenance	2,841,014.34	289,069.57	55,347.06	2,496,597.71	0.00
Pupil Transportation	1,631,437.47	2,750.00	1,628,687.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,805.44	0.00	1,805.44	0.00	0.00
Support Serv - Staff & Personnel	30,770.55	0.00	29,149.32	1,621.23	1,621.23
Support Serv - Technology	355,253.30	0.00	24,668.61	330,584.69	330,584.69
Support Serv - Pupil Accounting	17,201.89	0.00	17,201.89	0.00	0.00
Support Serv - Central - Other	4,505.76	0.00	4,505.76	0.00	0.00
Support Serv - Other	673,373.67	36,548.76	636,824.91	0.00	0.00
Community Services	564,611.79	993.95	563,617.84	0.00	0.00
Payments to Government Agencies	991.34	991.34	0.00	0.00	0.00
Facilities Acquisition	1,404,537.13	1,367,646.38	36,890.75	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,920,100.24	864,590.45	1,055,509.79	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 **	3,120,603.38	3,120,603.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,236,036.47	1,236,036.47	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
	34,483,405.46	**7,041,963.58**	**24,179,500.42**	**3,261,941.46**	**765,343.75**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
44090 North Branch Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,187,633.58	91,074.78	18,096,558.80	0.00	0.00
Support Serv - Pupil	1,507,897.35	0.00	1,507,897.35	0.00	0.00
Support Serv - Instructional	656,853.85	0.00	656,853.85	0.00	0.00
Support Serv - Board of Ed	117,166.63	0.00	117,166.63	0.00	0.00
Support Serv - Executive Adm	346,015.52	0.00	346,015.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,447,249.80	2,412.16	1,444,837.64	0.00	0.00
Support Serv - Business	473,514.29	26,413.56	12,418.90	434,681.83	434,681.83
Operations and Maintenance	3,025,839.11	533,366.29	6,710.84	2,485,761.98	0.00
Pupil Transportation	1,661,773.18	0.00	1,661,773.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,165.65	0.00	40,165.65	0.00	0.00
Support Serv - Staff & Personnel	149.97	0.00	0.00	149.97	149.97
Support Serv - Technology	1,093,302.91	576,014.12	0.00	517,288.79	517,288.79
Support Serv - Pupil Accounting	63,661.00	0.00	63,661.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	566,096.56	104,839.89	461,256.67	0.00	0.00
Community Services	5,575.11	5,575.11	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,317,476.80	1,094,234.58	1,223,242.22	0.00	0.00
Community Services	469,419.60	18,085.39	451,334.21	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 **	17,877,729.83	17,877,729.83	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
	49,857,520.74	**20,329,745.71**	**26,089,892.46**	**3,437,882.57**	**952,120.59**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
44901 Chatfield School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,824,708.76	52,055.00	3,772,653.76	0.00	0.00
Support Serv - Pupil	225,346.95	0.00	225,346.95	0.00	0.00
Support Serv - Instructional	57,877.99	0.00	57,877.99	0.00	0.00
Support Serv - Board of Ed	200,754.48	0.00	200,754.48	0.00	0.00
Support Serv - Executive Adm	46,282.13	0.00	46,282.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	456,171.16	0.00	456,171.16	0.00	0.00
Support Serv - Business	129,764.34	0.00	0.00	129,764.34	129,764.34
Operations and Maintenance	552,295.18	57,086.70	1,212.00	493,996.48	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	132,362.46	0.00	0.00	132,362.46	132,362.46
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	173,490.44	0.00	173,490.44	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	416,218.36	139,501.05	276,717.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	60,469.33	60,469.33	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
	6,275,741.58	**309,112.08**	**5,210,506.22**	**756,123.28**	**262,126.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
45010 Glen Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,721,231.06	40,513.64	9,680,717.42	0.00	0.00
Support Serv - Pupil	743,044.09	867.71	742,176.38	0.00	0.00
Support Serv - Instructional	292,215.21	0.00	292,215.21	0.00	0.00
Support Serv - Board of Ed	71,776.78	1,921.51	69,855.27	0.00	0.00
Support Serv - Executive Adm	456,878.99	12,471.83	444,407.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	952,850.74	1,112.26	951,738.48	0.00	0.00
Support Serv - Business	310,544.27	51,030.22	0.00	259,514.05	259,514.05
Operations and Maintenance	1,328,903.71	5,787.74	0.00	1,323,115.97	0.00
Pupil Transportation	1,012,795.00	131,617.61	881,177.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,294.53	0.00	12,294.53	0.00	0.00
Support Serv - Staff & Personnel	25,350.76	0.00	0.00	25,350.76	25,350.76
Support Serv - Technology	502,217.22	113,411.43	7,525.00	381,280.79	381,280.79
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	858,753.49	76,297.65	782,455.84	0.00	0.00
Community Services	250,990.96	130.99	250,859.97	0.00	0.00
Payments to Government Agencies	8,850.67	8,850.67	0.00	0.00	0.00
Facilities Acquisition	34,923.50	34,923.50	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	1,283,358.25	373,647.12	909,711.13	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	3,593,544.09	3,593,544.09	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
	21,460,523.32	**4,446,127.97**	**15,025,133.78**	**1,989,261.57**	**666,145.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
45020 Leland Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,570,886.46	0.00	4,570,886.46	0.00	0.00
Support Serv - Pupil	390,545.89	0.00	390,545.89	0.00	0.00
Support Serv - Instructional	297,458.28	0.00	297,458.28	0.00	0.00
Support Serv - Board of Ed	100,878.63	0.00	100,878.63	0.00	0.00
Support Serv - Executive Adm	269,679.06	0.00	269,679.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	619,562.24	0.00	619,562.24	0.00	0.00
Support Serv - Business	310,859.76	16,699.09	0.00	294,160.67	294,160.67
Operations and Maintenance	879,392.62	0.00	1,209.00	878,183.62	0.00
Pupil Transportation	383,175.57	79,400.00	303,775.57	0.00	0.00
Support Serv - Planning & Research	7,906.02	0.00	7,906.02	0.00	0.00
Support Serv - Communication	19,357.53	0.00	19,357.53	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	222,645.88	0.00	0.00	222,645.88	222,645.88
Support Serv - Pupil Accounting	78,570.27	0.00	78,570.27	0.00	0.00
Support Serv - Central - Other	20,539.15	0.00	20,539.15	0.00	0.00
Support Serv - Other	240,091.83	0.00	240,091.83	0.00	0.00
Community Services	6,151.02	0.00	6,151.02	0.00	0.00
Payments to Government Agencies	23,257.86	23,257.86	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	756,310.43	171,691.95	584,618.48	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 **	2,080,800.00	2,080,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	485,829.30	485,829.30	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
	11,763,897.80	**2,857,678.20**	**7,511,229.43**	**1,394,990.17**	**516,806.55**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
45040 Northport Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,619,699.96	597.57	2,619,102.39	0.00	0.00
Support Serv - Pupil	277,922.01	0.00	277,922.01	0.00	0.00
Support Serv - Instructional	12,602.04	0.00	12,602.04	0.00	0.00
Support Serv - Board of Ed	37,862.18	0.00	37,862.18	0.00	0.00
Support Serv - Executive Adm	412,588.07	0.00	412,588.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,234.68	0.00	180,234.68	0.00	0.00
Support Serv - Business	153,773.74	9,986.63	0.00	143,787.11	143,787.11
Operations and Maintenance	645,800.22	2,621.09	10,857.34	632,321.79	0.00
Pupil Transportation	245,850.25	0.00	245,850.25	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	541.65	0.00	0.00	541.65	541.65
Support Serv - Technology	241,694.95	60,117.38	0.00	181,577.57	181,577.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	61,002.70	0.00	61,002.70	0.00	0.00
Support Serv - Other	8,687.50	0.00	8,687.50	0.00	0.00
Community Services	395.20	0.00	395.20	0.00	0.00
Payments to Government Agencies	411.93	411.93	0.00	0.00	0.00
Facilities Acquisition	30,861.79	25,208.20	5,653.59	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	369,600.78	109,660.32	259,940.46	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	110,563.00	110,563.00	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
	5,410,092.65	**319,166.12**	**4,132,698.41**	**958,228.12**	**325,906.33**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
45050 Suttons Bay Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,284,820.80	0.00	4,284,820.80	0.00	0.00
Support Serv - Pupil	361,493.73	0.00	361,493.73	0.00	0.00
Support Serv - Instructional	201,657.22	0.00	201,657.22	0.00	0.00
Support Serv - Board of Ed	132,470.03	3,053.94	129,416.09	0.00	0.00
Support Serv - Executive Adm	456,255.10	0.00	456,255.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	747,746.45	0.00	747,746.45	0.00	0.00
Support Serv - Business	165,383.05	0.00	0.00	165,383.05	165,383.05
Operations and Maintenance	1,101,496.13	0.00	14,600.01	1,086,896.12	0.00
Pupil Transportation	687,093.07	75,481.93	611,611.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,680.00	0.00	14,680.00	0.00	0.00
Support Serv - Staff & Personnel	5,377.51	0.00	0.00	5,377.51	5,377.51
Support Serv - Technology	348,515.25	0.00	83,658.10	264,857.15	264,857.15
Support Serv - Pupil Accounting	70,095.55	0.00	70,095.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	304,931.51	0.00	304,931.51	0.00	0.00
Community Services	89,294.14	0.00	89,294.14	0.00	0.00
Payments to Government Agencies	3,953.54	3,953.54	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	435,006.94	136,634.43	298,372.51	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 **	1,116,805.55	1,116,805.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,500,826.25	1,500,826.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,027,901.82	**2,836,755.64**	**7,668,632.35**	**1,522,513.83**	**435,617.71**

Michigan Department of Education
Costs for the Development of 2026-2027 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	813,181.89	4,967.38	808,214.51	0.00	0.00
Support Serv - Pupil	275.00	0.00	275.00	0.00	0.00
Support Serv - Instructional	72,080.12	0.00	72,080.12	0.00	0.00
Support Serv - Board of Ed	35,736.34	0.00	35,736.34	0.00	0.00
Support Serv - Executive Adm	23,301.95	0.00	23,301.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	226,179.57	0.00	226,179.57	0.00	0.00
Support Serv - Business	24,501.74	0.00	0.00	24,501.74	24,501.74
Operations and Maintenance	197,022.73	3,547.50	21,499.00	171,976.23	0.00
Pupil Transportation	1,800.00	0.00	1,800.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	30,594.44	0.00	0.00	30,594.44	30,594.44
Support Serv - Technology	358.00	0.00	0.00	358.00	358.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,852.22	0.00	10,852.22	0.00	0.00
Community Services	7,550.79	4,702.84	2,847.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,400.00	16,000.00	2,400.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,461,834.79	**29,217.72**	**1,205,186.66**	**227,430.41**	**55,454.18**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46000 Lenawee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,239,642.35	4,100.02	1,235,542.33	0.00	0.00
Support Serv - Pupil	3,409,981.50	442.62	3,409,538.88	0.00	0.00
Support Serv - Instructional	3,314,799.54	2,961.50	3,311,838.04	0.00	0.00
Support Serv - Board of Ed	43,817.28	0.00	43,817.28	0.00	0.00
Support Serv - Executive Adm	660,248.87	0.00	660,248.87	0.00	0.00
Support Serv - Grant Writer	202,908.56	0.00	202,908.56	0.00	0.00
Support Serv - School Adm	164,947.73	0.00	164,947.73	0.00	0.00
Support Serv - Business	895,884.67	6,500.86	37,202.92	852,180.89	852,180.89
Operations and Maintenance	259,019.71	1,676.92	4,902.11	252,440.68	0.00
Pupil Transportation	3,101.23	0.00	3,101.23	0.00	0.00
Support Serv - Planning & Research	125,783.03	0.00	125,783.03	0.00	0.00
Support Serv - Communication	122,237.21	0.00	122,237.21	0.00	0.00
Support Serv - Staff & Personnel	737,622.42	3,545.91	66,431.35	667,645.16	667,645.16
Support Serv - Technology	926,380.11	27,893.71	0.00	898,486.40	898,486.40
Support Serv - Pupil Accounting	114,636.05	257.51	114,378.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	843,301.49	502.00	842,799.49	0.00	0.00
Payments to Government Agencies	2,840,352.39	2,840,352.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	22,858,196.56	216,631.33	22,641,565.23	0.00	0.00
Support Serv - Pupil	11,473,333.34	712.39	11,472,620.95	0.00	0.00
Support Serv - Instructional	3,182,248.88	6,868.17	3,175,380.71	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	301,236.60	0.00	301,236.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	887,962.99	2,380.33	885,582.66	0.00	0.00
Support Serv - Business	210,666.15	20,326.20	850.82	189,489.13	189,489.13
Operations and Maintenance	2,565,513.77	14,617.87	4,360.36	2,546,535.54	0.00
Pupil Transportation	2,480,197.67	0.00	2,480,197.67	0.00	0.00
Support Serv - Planning & Research	190,385.10	0.00	190,385.10	0.00	0.00
Support Serv - Communication	17,945.97	0.00	17,945.97	0.00	0.00
Support Serv - Staff & Personnel	29,646.50	0.00	500.00	29,146.50	29,146.50
Support Serv - Technology	826,518.80	863.00	7,848.22	817,807.58	817,807.58
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	14,566.28	0.00	14,566.28	0.00	0.00
Community Services	408,273.68	25,939.95	382,333.73	0.00	0.00
Payments to Government Agencies	23,474.99	23,474.99	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,468,638.46	3,468,638.46	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	27,276,494.10	27,276,494.10	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	92,119,963.98	**33,945,180.23**	**51,921,051.87**	**6,253,731.88**	**3,454,755.66**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46010 Adrian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,976,386.76	45,370.31	24,931,016.45	0.00	0.00
Support Serv - Pupil	3,249,775.21	7,375.18	3,242,400.03	0.00	0.00
Support Serv - Instructional	2,332,047.34	1,809.04	2,330,238.30	0.00	0.00
Support Serv - Board of Ed	90,284.93	0.00	90,284.93	0.00	0.00
Support Serv - Executive Adm	421,731.83	0.00	421,731.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,427,770.19	1,409.20	2,426,360.99	0.00	0.00
Support Serv - Business	876,196.24	2,517.14	38,418.79	835,260.31	835,260.31
Operations and Maintenance	4,465,236.51	22,425.28	455,669.88	3,987,141.35	0.00
Pupil Transportation	1,734,208.11	0.00	1,734,208.11	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	175,177.18	0.00	0.00	175,177.18	175,177.18
Support Serv - Technology	872,643.82	22,038.39	8,163.09	842,442.34	842,442.34
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	1,280,871.85	55,363.85	1,225,508.00	0.00	0.00
Community Services	359,576.52	18,732.17	340,844.35	0.00	0.00
Payments to Government Agencies	96,000.00	96,000.00	0.00	0.00	0.00
Facilities Acquisition	302,837.95	302,837.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	13,520.39	0.00	13,520.39	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	1,231.20	0.00	1,231.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,960.04	0.00	6,960.04	0.00	0.00
Pupil Transportation	9,464.26	0.00	9,464.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,827,454.93	1,332,025.60	1,495,429.33	0.00	0.00
Community Services	17,608.31	0.00	17,608.31	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 **	4,739,156.28	4,739,156.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	334,906.48	334,906.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	20,159.26	15,619.64	4,539.62	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	51,631,205.59	**6,997,586.51**	**38,793,597.90**	**5,840,021.18**	**1,852,879.83**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46020 Addison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,895,308.53	1,508.35	5,893,800.18	0.00	0.00
Support Serv - Pupil	506,037.50	0.00	506,037.50	0.00	0.00
Support Serv - Instructional	32,394.47	0.00	32,394.47	0.00	0.00
Support Serv - Board of Ed	32,056.65	0.00	32,056.65	0.00	0.00
Support Serv - Executive Adm	355,273.10	219.19	355,053.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	650,222.31	502.00	649,720.31	0.00	0.00
Support Serv - Business	256,154.76	29,651.05	41,139.19	185,364.52	185,364.52
Operations and Maintenance	1,093,578.96	21,541.52	95,388.71	976,648.73	0.00
Pupil Transportation	647,440.07	0.00	647,440.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,159.55	0.00	1,159.55	0.00	0.00
Support Serv - Technology	109,757.09	33,554.20	0.00	76,202.89	76,202.89
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	358,917.84	29,026.25	329,891.59	0.00	0.00
Community Services	7,113.69	0.00	7,113.69	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	1,198,836.10	661,059.53	537,776.57	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 **	1,255,478.36	1,255,478.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,418,928.98	**2,051,740.45**	**9,128,972.39**	**1,238,216.14**	**261,567.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46040 Blissfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,610,840.04	23,222.35	9,587,617.69	0.00	0.00
Support Serv - Pupil	508,080.08	2,480.00	505,600.08	0.00	0.00
Support Serv - Instructional	182,430.44	608.00	181,822.44	0.00	0.00
Support Serv - Board of Ed	34,823.44	0.00	34,823.44	0.00	0.00
Support Serv - Executive Adm	282,616.19	0.00	282,616.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	913,028.34	0.00	913,028.34	0.00	0.00
Support Serv - Business	449,589.28	6,165.88	0.00	443,423.40	443,423.40
Operations and Maintenance	1,621,256.12	136,732.74	130.50	1,484,392.88	0.00
Pupil Transportation	795,627.15	96,918.00	698,709.15	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	953.18	0.00	0.00	953.18	953.18
Support Serv - Technology	322,410.29	103,207.50	0.00	219,202.79	219,202.79
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	498,527.03	22,819.91	475,707.12	0.00	0.00
Community Services	5,302.60	0.00	5,302.60	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	1,145,488.17	420,549.20	724,938.97	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 **	1,294,462.26	1,294,462.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,368,552.82	5,368,552.82	0.00	0.00	0.00
Trust Funds					
All Costs *	30,298.64	0.00	30,298.64	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,064,286.07	**7,475,718.66**	**13,440,595.16**	**2,147,972.25**	**663,579.37**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46050 Britton Deerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,902,468.42	10,166.73	2,892,301.69	0.00	0.00
Support Serv - Pupil	8,373.56	0.00	8,373.56	0.00	0.00
Support Serv - Instructional	3,461.64	0.00	3,461.64	0.00	0.00
Support Serv - Board of Ed	59,505.60	0.00	59,505.60	0.00	0.00
Support Serv - Executive Adm	210,441.18	0.00	210,441.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	359,818.04	0.00	359,818.04	0.00	0.00
Support Serv - Business	250,555.06	88,753.24	7,958.34	153,843.48	153,843.48
Operations and Maintenance	902,457.66	4,445.53	92,805.75	805,206.38	0.00
Pupil Transportation	327,169.81	58,704.00	268,465.81	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	5,094.39	0.00	5,094.39	0.00	0.00
Support Serv - Technology	83,959.41	0.00	48,648.00	35,311.41	35,311.41
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	387,745.76	0.00	387,745.76	0.00	0.00
Community Services	5,203.84	0.00	5,203.84	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	375,145.00	180,721.17	194,423.83	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 **	370,700.00	370,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	787,201.23	787,201.23	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
	7,039,300.60	**1,500,691.90**	**4,544,247.43**	**994,361.27**	**189,154.89**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46060 Clinton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,514,481.06	3,015.24	10,511,465.82	0.00	0.00
Support Serv - Pupil	412,299.27	0.00	412,299.27	0.00	0.00
Support Serv - Instructional	838,874.01	21,550.90	817,323.11	0.00	0.00
Support Serv - Board of Ed	58,284.30	0.00	58,284.30	0.00	0.00
Support Serv - Executive Adm	284,350.29	0.00	284,350.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	816,663.18	0.00	816,663.18	0.00	0.00
Support Serv - Business	322,285.17	13,871.61	36,605.57	271,807.99	271,807.99
Operations and Maintenance	1,950,762.50	197,030.19	116,460.56	1,637,271.75	0.00
Pupil Transportation	731,047.16	0.00	731,047.16	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	866.27	0.00	866.27	0.00	0.00
Support Serv - Technology	226,984.17	107,211.99	0.00	119,772.18	119,772.18
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	940,121.86	25,837.06	914,284.80	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	756,422.51	439,594.32	316,828.19	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 **	1,768,407.92	1,768,407.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,164,691.99	11,164,691.99	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
	30,786,541.66	**13,741,211.22**	**15,016,478.52**	**2,028,851.92**	**391,580.17**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46080 Hudson Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,742,618.16	149,967.01	9,592,651.15	0.00	0.00
Support Serv - Pupil	509,686.25	126,087.14	383,599.11	0.00	0.00
Support Serv - Instructional	445,795.96	0.00	445,795.96	0.00	0.00
Support Serv - Board of Ed	87,126.79	0.00	87,126.79	0.00	0.00
Support Serv - Executive Adm	510,924.51	0.00	510,924.51	0.00	0.00
Support Serv - Grant Writer	77,931.09	0.00	77,931.09	0.00	0.00
Support Serv - School Adm	1,536,207.40	0.00	1,536,207.40	0.00	0.00
Support Serv - Business	277,938.52	17,957.55	0.00	259,980.97	259,980.97
Operations and Maintenance	1,452,533.48	4,708.66	186,181.79	1,261,643.03	0.00
Pupil Transportation	916,537.37	177,316.57	739,220.80	0.00	0.00
Support Serv - Planning & Research	31,140.00	0.00	31,140.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,613.57	0.00	1,613.57	0.00	0.00
Support Serv - Technology	166,484.74	16,034.55	0.00	150,450.19	150,450.19
Support Serv - Pupil Accounting	104,174.83	0.00	104,174.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	854,896.86	16,110.12	838,786.74	0.00	0.00
Community Services	55,790.62	0.00	55,790.62	0.00	0.00
Payments to Government Agencies	43,166.10	43,166.10	0.00	0.00	0.00
Facilities Acquisition	29,874.00	29,874.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	16,152.00	0.00	16,152.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	966,650.64	588,325.49	378,325.15	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 **	714,962.50	714,962.50	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
	18,542,205.39	**1,884,509.69**	**14,985,621.51**	**1,672,074.19**	**410,431.16**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46090 Madison School District (Lenawee)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,408,910.05	306,576.37	15,102,333.68	0.00	0.00
Support Serv - Pupil	792,485.53	211.28	792,274.25	0.00	0.00
Support Serv - Instructional	686,936.12	0.00	686,936.12	0.00	0.00
Support Serv - Board of Ed	29,625.00	0.00	29,625.00	0.00	0.00
Support Serv - Executive Adm	627,502.16	679.54	626,822.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,237,648.67	2,405.04	1,235,243.63	0.00	0.00
Support Serv - Business	435,710.61	16,430.07	0.00	419,280.54	419,280.54
Operations and Maintenance	1,566,516.32	43,612.68	54,381.11	1,468,522.53	0.00
Pupil Transportation	641,922.34	0.00	641,922.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	123,510.70	0.00	0.00	123,510.70	123,510.70
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	209,161.76	4,339.90	204,821.86	0.00	0.00
Support Serv - Other	1,177,994.34	13,117.94	1,164,876.40	0.00	0.00
Community Services	84,659.47	40,066.46	44,593.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	602,530.26	602,530.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,238,701.73	699,169.08	539,532.65	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 **	297,315.00	297,315.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,019,952.02	1,019,952.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,181,082.08	**3,046,405.64**	**21,123,362.67**	**2,011,313.77**	**542,791.24**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46100 Morenci Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,754,136.00	20,291.07	4,733,844.93	0.00	0.00
Support Serv - Pupil	82,600.65	0.00	82,600.65	0.00	0.00
Support Serv - Instructional	7,597.75	0.00	7,597.75	0.00	0.00
Support Serv - Board of Ed	45,117.21	0.00	45,117.21	0.00	0.00
Support Serv - Executive Adm	294,622.48	0.00	294,622.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	365,208.90	0.00	365,208.90	0.00	0.00
Support Serv - Business	236,838.61	0.00	0.00	236,838.61	236,838.61
Operations and Maintenance	948,769.16	0.00	0.00	948,769.16	0.00
Pupil Transportation	299,883.99	18,581.00	281,302.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	117,464.53	0.00	117,464.53	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	119,437.52	26,927.53	0.00	92,509.99	92,509.99
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	252,807.85	0.00	252,807.85	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	669,259.05	297,600.88	371,658.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,666,985.25	1,666,985.25	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
	9,860,728.95	**2,030,385.73**	**6,552,225.46**	**1,278,117.76**	**329,348.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46110 Onsted Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,560,682.81	4,572.83	11,556,109.98	0.00	0.00
Support Serv - Pupil	971,849.39	0.00	971,849.39	0.00	0.00
Support Serv - Instructional	355,398.27	0.00	355,398.27	0.00	0.00
Support Serv - Board of Ed	26,766.37	0.00	26,766.37	0.00	0.00
Support Serv - Executive Adm	461,811.19	0.00	461,811.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	847,863.62	0.00	847,863.62	0.00	0.00
Support Serv - Business	500,171.63	0.00	8,892.28	491,279.35	491,279.35
Operations and Maintenance	1,919,789.21	36,155.11	101,546.19	1,782,087.91	0.00
Pupil Transportation	676,809.64	0.00	676,809.64	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	14,258.41	0.00	10,937.53	3,320.88	3,320.88
Support Serv - Technology	172,766.08	0.00	4,152.69	168,613.39	168,613.39
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	526,147.15	0.00	526,147.15	0.00	0.00
Community Services	113,461.78	0.00	113,461.78	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	1,111,714.88	502,130.74	609,584.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,556,946.72	2,556,946.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	214,360.32	214,360.32	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
	22,030,797.47	**3,314,165.72**	**16,271,330.22**	**2,445,301.53**	**663,213.62**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46130 Sand Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,140,401.29	35,253.44	6,105,147.85	0.00	0.00
Support Serv - Pupil	361,418.11	1,711.09	359,707.02	0.00	0.00
Support Serv - Instructional	270,815.48	8,882.29	261,933.19	0.00	0.00
Support Serv - Board of Ed	41,253.72	0.00	41,253.72	0.00	0.00
Support Serv - Executive Adm	391,634.81	360.90	391,273.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,162,822.04	4,392.17	1,158,429.87	0.00	0.00
Support Serv - Business	190,554.21	44,710.14	1,573.91	144,270.16	144,270.16
Operations and Maintenance	1,366,462.62	104,960.25	71,361.14	1,190,141.23	0.00
Pupil Transportation	567,902.11	10,223.17	557,678.94	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	9,120.00	0.00	9,120.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	908,902.10	4,962.94	903,939.16	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	647,698.48	352,331.63	295,366.85	0.00	0.00
Community Services	300.00	0.00	300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	227,632.01	227,632.01	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
	12,286,916.98	**795,420.03**	**10,157,085.56**	**1,334,411.39**	**144,270.16**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
46140 Tecumseh Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,154,904.97	10,790.40	20,144,114.57	0.00	0.00
Support Serv - Pupil	1,038,815.69	0.00	1,038,815.69	0.00	0.00
Support Serv - Instructional	1,654,043.20	11,782.78	1,642,260.42	0.00	0.00
Support Serv - Board of Ed	132,031.59	0.00	132,031.59	0.00	0.00
Support Serv - Executive Adm	481,617.09	0.00	481,617.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,799,282.59	0.00	1,799,282.59	0.00	0.00
Support Serv - Business	428,645.35	0.00	2,366.18	426,279.17	426,279.17
Operations and Maintenance	3,849,328.78	9,918.81	78,347.09	3,761,062.88	0.00
Pupil Transportation	1,368,477.66	0.00	1,368,477.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	116,414.67	0.00	116,414.67	0.00	0.00
Support Serv - Staff & Personnel	196,098.72	0.00	13,346.20	182,752.52	182,752.52
Support Serv - Technology	747,066.50	297,724.79	33,947.58	415,394.13	415,394.13
Support Serv - Pupil Accounting	111,545.28	0.00	111,545.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,051,125.69	0.00	1,051,125.69	0.00	0.00
Community Services	500,016.73	0.00	500,016.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	484,650.04	409,985.63	74,664.41	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	158.46	158.46	0.00	0.00	0.00
Operations and Maintenance	34,309.93	0.00	0.00	34,309.93	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,035,981.60	677,858.09	1,358,123.51	0.00	0.00
Community Services	221,339.45	0.00	221,339.45	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 **	8,533,887.39	8,533,887.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	365,065.46	365,065.46	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
	45,304,806.84	**10,317,171.81**	**30,167,836.40**	**4,819,798.63**	**1,024,425.82**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47000 Livingston ESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,111,874.47	42,977.00	4,068,897.47	0.00	0.00
Support Serv - Pupil	1,933,078.68	0.00	1,933,078.68	0.00	0.00
Support Serv - Instructional	2,768,182.83	0.00	2,768,182.83	0.00	0.00
Support Serv - Board of Ed	53,923.26	0.00	53,923.26	0.00	0.00
Support Serv - Executive Adm	513,172.66	0.00	513,172.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,307,941.79	0.00	1,307,941.79	0.00	0.00
Support Serv - Business	251,368.58	0.00	0.00	251,368.58	251,368.58
Operations and Maintenance	440,927.07	5,645.07	196,935.11	238,346.89	0.00
Pupil Transportation	11,037,992.92	250.00	11,037,742.92	0.00	0.00
Support Serv - Planning & Research	3,465.00	0.00	3,465.00	0.00	0.00
Support Serv - Communication	162,101.04	0.00	162,101.04	0.00	0.00
Support Serv - Staff & Personnel	201,373.25	0.00	5,521.15	195,852.10	195,852.10
Support Serv - Technology	1,448,068.57	0.00	25,326.15	1,422,742.42	1,422,742.42
Support Serv - Pupil Accounting	86,874.70	0.00	86,874.70	0.00	0.00
Support Serv - Central - Other	37,393.05	0.00	37,393.05	0.00	0.00
Support Serv - Other	469,551.20	173,036.40	296,514.80	0.00	0.00
Community Services	339,872.22	0.00	339,872.22	0.00	0.00
Payments to Government Agencies	5,649,701.82	5,649,701.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,259,935.78	0.00	7,259,935.78	0.00	0.00
Support Serv - Pupil	25,075,294.14	0.00	25,075,294.14	0.00	0.00
Support Serv - Instructional	3,878,324.48	0.00	3,878,324.48	0.00	0.00
Support Serv - Board of Ed	83,210.25	0.00	83,210.25	0.00	0.00
Support Serv - Executive Adm	161,616.37	0.00	161,616.37	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	701,364.51	21,666.18	0.00	679,698.33	679,698.33
Operations and Maintenance	1,150,960.36	22,580.26	0.00	1,128,380.10	0.00
Pupil Transportation	5,614,318.40	839,000.00	4,775,318.40	0.00	0.00
Support Serv - Planning & Research	180,926.36	0.00	180,926.36	0.00	0.00
Support Serv - Communication	102,557.51	0.00	102,557.51	0.00	0.00
Support Serv - Staff & Personnel	468,787.19	0.00	0.00	468,787.19	468,787.19
Support Serv - Technology	487,794.76	0.00	0.00	487,794.76	487,794.76
Support Serv - Pupil Accounting	8,239.00	0.00	8,239.00	0.00	0.00
Support Serv - Central - Other	55,090.53	0.00	55,090.53	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	50,866.86	0.00	50,866.86	0.00	0.00
Payments to Government Agencies	16,944,802.61	16,944,802.61	0.00	0.00	0.00
Facilities Acquisition	663,658.00	663,658.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	354,225.00	354,225.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,111,826.94	1,111,826.94	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	512,946.32	512,946.32	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	95,683,608.48	**26,342,315.60**	**64,468,322.51**	**4,872,970.37**	**3,506,243.38**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47010 Brighton Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	87,559,707.87	951,440.02	86,608,267.85	0.00	0.00
Support Serv - Pupil	4,161,829.92	0.00	4,161,829.92	0.00	0.00
Support Serv - Instructional	7,401,993.46	0.00	7,401,993.46	0.00	0.00
Support Serv - Board of Ed	166,112.64	0.00	166,112.64	0.00	0.00
Support Serv - Executive Adm	736,912.05	0.00	736,912.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,243,775.77	0.00	4,243,775.77	0.00	0.00
Support Serv - Business	863,997.18	0.00	0.00	863,997.18	863,997.18
Operations and Maintenance	9,622,729.62	2,131,289.76	722,481.39	6,768,958.47	0.00
Pupil Transportation	2,320,272.15	278,235.00	2,042,037.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,481.45	0.00	10,481.45	0.00	0.00
Support Serv - Staff & Personnel	466,911.95	0.00	20,820.28	446,091.67	446,091.67
Support Serv - Technology	1,104,163.07	12,078.92	36,614.06	1,055,470.09	1,055,470.09
Support Serv - Pupil Accounting	172,954.61	0.00	172,954.61	0.00	0.00
Support Serv - Central - Other	12,974.70	0.00	12,974.70	0.00	0.00
Support Serv - Other	2,102,936.03	198,888.77	1,904,047.26	0.00	0.00
Community Services	7,745.00	0.00	7,745.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	227,462.32	0.00	0.00	227,462.32	0.00
Pupil Transportation	51,356.38	0.00	51,356.38	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	6,380,151.43	2,688,477.37	3,691,674.06	0.00	0.00
Community Services	5,212,171.45	20,961.57	5,191,209.88	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 **	17,038,333.76	17,038,333.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,083,228.66	2,083,228.66	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
	151,948,201.47	**25,402,933.83**	**117,183,287.91**	**9,361,979.73**	**2,365,558.94**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47030 Fowlerville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,670,768.41	763,443.84	20,907,324.57	0.00	0.00
Support Serv - Pupil	1,222,864.36	0.00	1,222,864.36	0.00	0.00
Support Serv - Instructional	860,080.36	0.00	860,080.36	0.00	0.00
Support Serv - Board of Ed	153,884.88	0.00	153,884.88	0.00	0.00
Support Serv - Executive Adm	761,406.13	1,129.00	760,277.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,826,864.36	9,727.70	1,817,136.66	0.00	0.00
Support Serv - Business	546,847.16	28,685.97	6,504.42	511,656.77	511,656.77
Operations and Maintenance	3,753,759.87	16,832.00	260,399.34	3,476,528.53	0.00
Pupil Transportation	1,654,835.85	0.00	1,654,835.85	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	267,540.91	226.80	41,380.97	225,933.14	225,933.14
Support Serv - Technology	754,054.11	55,089.00	2,079.75	696,885.36	696,885.36
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	802,834.56	7,449.71	795,384.85	0.00	0.00
Community Services	13,617.15	0.00	13,617.15	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	358,885.90	39,980.35	318,905.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	74,688.10	0.00	74,688.10	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	14,985.02	0.00	822.62	14,162.40	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,403,239.80	982,828.88	1,420,410.92	0.00	0.00
Community Services	1,161,728.93	55,677.30	1,106,051.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,142,622.43	8,142,622.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,115,468.98	14,115,468.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,560,977.27	**24,219,161.96**	**31,416,649.11**	**4,925,166.20**	**1,434,475.27**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47060 Hartland Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,096,560.11	76,684.56	41,019,875.55	0.00	0.00
Support Serv - Pupil	2,213,197.88	0.00	2,213,197.88	0.00	0.00
Support Serv - Instructional	2,104,036.76	0.00	2,104,036.76	0.00	0.00
Support Serv - Board of Ed	117,485.76	0.00	117,485.76	0.00	0.00
Support Serv - Executive Adm	1,624,237.23	0.00	1,624,237.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,102,677.04	0.00	4,102,677.04	0.00	0.00
Support Serv - Business	641,927.44	68,974.82	10,616.54	562,336.08	562,336.08
Operations and Maintenance	7,855,300.96	116,911.13	699,534.88	7,038,854.95	0.00
Pupil Transportation	3,102,247.50	0.00	3,102,247.50	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	571,853.06	0.00	140,486.58	431,366.48	431,366.48
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	1,417,927.55	23,947.23	1,393,980.32	0.00	0.00
Community Services	3,322,923.84	3,651.63	3,319,272.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	710,422.43	710,422.43	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	4,397,897.34	1,468,632.02	2,929,265.32	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 **	17,660,743.68	17,660,743.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,620,430.56	6,620,430.56	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
	97,559,869.14	**26,750,398.06**	**62,776,913.57**	**8,032,557.51**	**993,702.56**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47070 Howell Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	63,938,823.88	150,540.27	63,788,283.61	0.00	0.00
Support Serv - Pupil	6,149,086.40	0.00	6,149,086.40	0.00	0.00
Support Serv - Instructional	3,949,760.33	0.00	3,949,760.33	0.00	0.00
Support Serv - Board of Ed	227,802.13	0.00	227,802.13	0.00	0.00
Support Serv - Executive Adm	599,124.96	0.00	599,124.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,655,234.76	0.00	5,655,234.76	0.00	0.00
Support Serv - Business	963,046.26	0.00	78,442.87	884,603.39	884,603.39
Operations and Maintenance	8,346,398.32	59,397.62	149,523.87	8,137,476.83	0.00
Pupil Transportation	3,228,524.01	266,860.50	2,961,663.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	230,046.60	0.00	230,046.60	0.00	0.00
Support Serv - Staff & Personnel	930,166.44	0.00	57,180.76	872,985.68	872,985.68
Support Serv - Technology	2,000,516.00	0.00	107,723.49	1,892,792.51	1,892,792.51
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	1,633,795.30	0.00	1,633,795.30	0.00	0.00
Community Services	1,851,035.35	0.00	1,851,035.35	0.00	0.00
Payments to Government Agencies	1,227.74	0.00	1,227.74	0.00	0.00
Facilities Acquisition	981,705.93	981,705.93	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	323,673.48	0.00	323,673.48	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,691.97	0.00	17,795.10	2,896.87	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	6,471,512.71	2,175,946.92	4,295,565.79	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 **	20,584,862.50	20,584,862.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,175,686.29	18,175,686.29	0.00	0.00	0.00
Trust Funds					
All Costs *	56,824.29	0.00	56,824.29	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	146,319,545.65	**42,395,000.03**	**92,133,790.34**	**11,790,755.28**	**3,650,381.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47080 Pinckney Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,530,838.47	118,113.00	16,412,725.47	0.00	0.00
Support Serv - Pupil	1,017,091.57	0.00	1,017,091.57	0.00	0.00
Support Serv - Instructional	1,320,974.04	0.00	1,320,974.04	0.00	0.00
Support Serv - Board of Ed	71,384.70	0.00	71,384.70	0.00	0.00
Support Serv - Executive Adm	299,699.14	0.00	299,699.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,660,657.84	0.00	1,660,657.84	0.00	0.00
Support Serv - Business	598,882.00	96,459.71	0.00	502,422.29	502,422.29
Operations and Maintenance	4,137,807.08	87,129.91	108,811.98	3,941,865.19	0.00
Pupil Transportation	1,179,127.66	0.00	1,179,127.66	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	165,991.75	0.00	27,595.49	138,396.26	138,396.26
Support Serv - Technology	447,311.87	0.00	0.00	447,311.87	447,311.87
Support Serv - Pupil Accounting	98,532.25	0.00	98,532.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	583,746.81	0.00	583,746.81	0.00	0.00
Community Services	941,645.34	2,221.80	939,423.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,067.93	22,067.93	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	941.66	0.00	847.49	94.17	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	2,162,510.47	99,967.50	2,062,542.97	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	3,140.00	3,140.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,911,797.13	11,911,797.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,081,781.11	6,081,781.11	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
	49,235,928.82	**18,422,678.09**	**25,783,160.95**	**5,030,089.78**	**1,088,130.42**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,485,109.78	0.00	1,485,109.78	0.00	0.00
Support Serv - Pupil	185,744.26	0.00	185,744.26	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	13,800.00	0.00	13,800.00	0.00	0.00
Support Serv - Executive Adm	408,510.86	0.00	408,510.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	277,879.45	1,599.99	276,279.46	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	266,541.89	34,686.55	0.00	231,855.34	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	52,764.18	21,334.70	0.00	31,429.48	31,429.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,690,350.42	**57,621.24**	**2,369,444.36**	**263,284.82**	**31,429.48**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47901 Kensington Woods Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	670,524.00	0.00	670,524.00	0.00	0.00
Support Serv - Pupil	190,706.03	0.00	190,706.03	0.00	0.00
Support Serv - Instructional	12,253.13	0.00	12,253.13	0.00	0.00
Support Serv - Board of Ed	59,855.50	0.00	59,855.50	0.00	0.00
Support Serv - Executive Adm	37,732.20	0.00	37,732.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,908.05	0.00	171,908.05	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	474,383.21	384,704.00	0.00	89,679.21	0.00
Pupil Transportation	759.00	0.00	759.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	18,600.00	0.00	0.00	18,600.00	18,600.00
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	19,750.56	0.00	19,750.56	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	65,965.00	0.00	65,965.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,722,436.68	**384,704.00**	**1,229,453.47**	**108,279.21**	**18,600.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47902 Charyl Stockwell Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,049,485.00	43,867.00	8,005,618.00	0.00	0.00
Support Serv - Pupil	746,545.00	0.00	746,545.00	0.00	0.00
Support Serv - Instructional	314,972.00	0.00	314,972.00	0.00	0.00
Support Serv - Board of Ed	124,745.00	0.00	124,745.00	0.00	0.00
Support Serv - Executive Adm	1,301,621.00	0.00	1,301,621.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,391,532.00	0.00	1,391,532.00	0.00	0.00
Support Serv - Business	116,147.00	113,932.00	0.00	2,215.00	2,215.00
Operations and Maintenance	1,524,504.00	104,878.00	0.00	1,419,626.00	0.00
Pupil Transportation	112,001.00	0.00	112,001.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	183,404.00	0.00	0.00	183,404.00	183,404.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	182,972.00	0.00	182,972.00	0.00	0.00
Community Services	401,893.00	0.00	401,893.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	183,022.00	183,022.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,036,040.00	676,001.00	360,039.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,382,875.00	1,382,875.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,198,596.00	3,198,596.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,250,354.00	**5,703,171.00**	**12,941,938.00**	**1,605,245.00**	**185,619.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
47903 FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	677,185.00	0.00	677,185.00	0.00	0.00
Support Serv - Pupil	185,434.00	0.00	185,434.00	0.00	0.00
Support Serv - Instructional	467,797.00	0.00	467,797.00	0.00	0.00
Support Serv - Board of Ed	70,871.00	0.00	70,871.00	0.00	0.00
Support Serv - Executive Adm	217,105.00	0.00	217,105.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	270,160.00	0.00	270,160.00	0.00	0.00
Support Serv - Business	11,627.00	9,634.00	0.00	1,993.00	1,993.00
Operations and Maintenance	244,168.00	19,533.00	0.00	224,635.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	13,202.00	0.00	13,202.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	600.00	0.00	600.00	0.00	0.00
Support Serv - Technology	27,150.00	0.00	0.00	27,150.00	27,150.00
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	0.00	0.00	0.00	0.00	0.00
Community Services	13,613.00	0.00	13,613.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,827.00	0.00	4,827.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	325,363.00	325,363.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,150.00	15,150.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,544,252.00	**369,680.00**	**1,920,794.00**	**253,778.00**	**29,143.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
48040 Tahquamenon Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,002,732.02	9,545.17	3,993,186.85	0.00	0.00
Support Serv - Pupil	351,339.00	0.00	351,339.00	0.00	0.00
Support Serv - Instructional	599,201.00	0.00	599,201.00	0.00	0.00
Support Serv - Board of Ed	53,902.92	0.00	53,902.92	0.00	0.00
Support Serv - Executive Adm	318,799.39	359.98	318,439.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	401,036.60	0.00	401,036.60	0.00	0.00
Support Serv - Business	319,120.41	40,301.59	14,443.84	264,374.98	264,374.98
Operations and Maintenance	981,957.08	250,616.61	131,961.33	599,379.14	0.00
Pupil Transportation	653,058.23	159.99	652,898.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,154.95	0.00	7,154.95	0.00	0.00
Support Serv - Staff & Personnel	17,485.79	0.00	8,562.60	8,923.19	8,923.19
Support Serv - Technology	187,236.09	5,768.55	0.00	181,467.54	181,467.54
Support Serv - Pupil Accounting	61,239.29	0.00	61,239.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	173,477.58	0.00	173,477.58	0.00	0.00
Community Services	32,463.92	0.00	32,463.92	0.00	0.00
Payments to Government Agencies	14,591.12	14,591.12	0.00	0.00	0.00
Facilities Acquisition	238,309.00	238,309.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	456,271.56	182,813.98	273,457.58	0.00	0.00
Community Services	167,697.95	17,693.18	150,004.77	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 **	590,255.50	590,255.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,863,748.81	2,863,748.81	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
	12,491,078.21	**4,214,163.48**	**7,222,769.88**	**1,054,144.85**	**454,765.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
49010 St. Ignace Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,881,227.34	8,442.07	3,872,785.27	0.00	0.00
Support Serv - Pupil	397,292.35	0.00	397,292.35	0.00	0.00
Support Serv - Instructional	224,419.91	2,227.00	222,192.91	0.00	0.00
Support Serv - Board of Ed	30,195.41	0.00	30,195.41	0.00	0.00
Support Serv - Executive Adm	213,673.21	0.00	213,673.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	517,242.69	399.99	516,842.70	0.00	0.00
Support Serv - Business	165,370.86	7,957.81	0.00	157,413.05	157,413.05
Operations and Maintenance	879,681.67	50,221.73	85,175.25	744,284.69	0.00
Pupil Transportation	436,371.66	0.00	436,371.66	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	5,216.17	0.00	0.00	5,216.17	5,216.17
Support Serv - Technology	110,106.91	0.00	0.00	110,106.91	110,106.91
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	183,051.55	12,735.58	170,315.97	0.00	0.00
Community Services	2,000.00	0.00	2,000.00	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	562,363.70	160,265.86	402,097.84	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 **	521,132.50	521,132.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,105,662.21	4,105,662.21	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
	12,235,008.14	**4,869,044.75**	**6,348,942.57**	**1,017,020.82**	**272,736.13**

Michigan Department of Education
Costs for the Development of 2026-2027 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	99,799.16	513.00	99,286.16	0.00	0.00
Support Serv - Pupil	2,549.00	0.00	2,549.00	0.00	0.00
Support Serv - Instructional	10,996.36	0.00	10,996.36	0.00	0.00
Support Serv - Board of Ed	11,463.29	0.00	11,463.29	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,732.78	0.00	0.00	22,732.78	22,732.78
Operations and Maintenance	22,893.08	0.00	0.00	22,893.08	0.00
Pupil Transportation	36.18	0.00	36.18	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	14,997.00	0.00	9,819.00	5,178.00	5,178.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,026.00	1,026.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	186,492.85	**1,539.00**	**134,149.99**	**50,803.86**	**27,910.78**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
49040 Les Cheneaux Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,307,604.21	18,412.43	2,289,191.78	0.00	0.00
Support Serv - Pupil	148,019.38	0.00	148,019.38	0.00	0.00
Support Serv - Instructional	29,011.25	0.00	29,011.25	0.00	0.00
Support Serv - Board of Ed	43,214.01	0.00	43,214.01	0.00	0.00
Support Serv - Executive Adm	252,075.14	0.00	252,075.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,109.98	0.00	283,109.98	0.00	0.00
Support Serv - Business	123,643.24	5,585.83	0.00	118,057.41	118,057.41
Operations and Maintenance	612,260.61	7,470.01	7,385.00	597,405.60	0.00
Pupil Transportation	264,747.55	0.00	264,747.55	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	109,295.12	417.23	0.00	108,877.89	108,877.89
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	191,542.75	0.00	191,542.75	0.00	0.00
Community Services	17,090.26	0.00	17,090.26	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	357,463.50	101,043.05	256,420.45	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	344,420.00	344,420.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,083,497.00	**477,348.55**	**3,781,807.55**	**824,340.90**	**226,935.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
49055 Engadine Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,187,171.44	0.00	3,187,171.44	0.00	0.00
Support Serv - Pupil	218,994.16	0.00	218,994.16	0.00	0.00
Support Serv - Instructional	254,624.97	0.00	254,624.97	0.00	0.00
Support Serv - Board of Ed	43,564.89	0.00	43,564.89	0.00	0.00
Support Serv - Executive Adm	154,826.14	0.00	154,826.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	232,745.34	0.00	232,745.34	0.00	0.00
Support Serv - Business	174,505.35	22,374.76	0.00	152,130.59	152,130.59
Operations and Maintenance	453,226.00	12,584.70	13,733.00	426,908.30	0.00
Pupil Transportation	352,122.31	0.00	352,122.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,712.00	0.00	45,712.00	0.00	0.00
Support Serv - Staff & Personnel	4,065.47	0.00	0.00	4,065.47	4,065.47
Support Serv - Technology	134,564.37	0.00	29,358.00	105,206.37	105,206.37
Support Serv - Pupil Accounting	36,203.85	0.00	36,203.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	77,079.57	2,145.00	74,934.57	0.00	0.00
Community Services	574,048.10	0.00	574,048.10	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	321,399.10	131,881.53	189,517.57	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 **	185,899.00	185,899.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,450,752.06	**354,884.99**	**5,407,556.34**	**688,310.73**	**261,402.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
49070 Moran Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,264,860.49	0.00	1,264,860.49	0.00	0.00
Support Serv - Pupil	20,688.36	0.00	20,688.36	0.00	0.00
Support Serv - Instructional	1,252.50	0.00	1,252.50	0.00	0.00
Support Serv - Board of Ed	32,220.60	0.00	32,220.60	0.00	0.00
Support Serv - Executive Adm	213,974.40	0.00	213,974.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	74,020.45	0.00	74,020.45	0.00	0.00
Support Serv - Business	85,779.61	0.00	0.00	85,779.61	85,779.61
Operations and Maintenance	242,490.64	2,536.49	1,029.65	238,924.50	0.00
Pupil Transportation	143,124.87	0.00	143,124.87	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	73,420.43	0.00	12,563.00	60,857.43	60,857.43
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	42,002.74	0.00	42,002.74	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	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	95,154.34	40,489.65	54,664.69	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,288,989.43	**43,026.14**	**1,860,401.75**	**385,561.54**	**146,637.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
49110 Mackinac Island Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,630,128.71	4,230.39	1,625,898.32	0.00	0.00
Support Serv - Pupil	118,484.02	0.00	118,484.02	0.00	0.00
Support Serv - Instructional	31,178.90	0.00	31,178.90	0.00	0.00
Support Serv - Board of Ed	22,740.95	0.00	22,740.95	0.00	0.00
Support Serv - Executive Adm	325,561.20	0.00	325,561.20	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	70,153.51	9,270.51	0.00	60,883.00	60,883.00
Operations and Maintenance	398,200.38	21,297.00	1,860.94	375,042.44	0.00
Pupil Transportation	30,972.92	0.00	30,972.92	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	80,186.66	1,692.50	26,095.00	52,399.16	52,399.16
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	182,523.06	0.00	182,523.06	0.00	0.00
Community Services	6,029.11	0.00	6,029.11	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	100,193.29	45,445.44	54,747.85	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	760,045.47	760,045.47	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
	3,756,398.18	**841,981.31**	**2,426,092.27**	**488,324.60**	**113,282.16**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
49901 Three Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,028,096.54	0.00	1,028,096.54	0.00	0.00
Support Serv - Pupil	37,628.09	0.00	37,628.09	0.00	0.00
Support Serv - Instructional	3,379.12	0.00	3,379.12	0.00	0.00
Support Serv - Board of Ed	16,572.00	0.00	16,572.00	0.00	0.00
Support Serv - Executive Adm	120,023.04	0.00	120,023.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	57,440.53	0.00	57,440.53	0.00	0.00
Support Serv - Business	76,229.95	0.00	0.00	76,229.95	76,229.95
Operations and Maintenance	139,468.04	0.00	24,107.91	115,360.13	0.00
Pupil Transportation	194,370.26	86,700.00	107,670.26	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	3,979.54	0.00	337.94	3,641.60	3,641.60
Support Serv - Technology	73,501.29	0.00	0.00	73,501.29	73,501.29
Support Serv - Pupil Accounting	2,396.10	0.00	2,396.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	62,846.06	0.00	62,846.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,299.00	63,292.52	178,006.48	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
	2,057,229.56	**149,992.52**	**1,638,504.07**	**268,732.97**	**153,372.84**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50000 Macomb ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	339,879.61	0.00	339,879.61	0.00	0.00
Support Serv - Pupil	1,002,647.61	0.00	1,002,647.61	0.00	0.00
Support Serv - Instructional	15,058,780.93	0.00	15,058,780.93	0.00	0.00
Support Serv - Board of Ed	230,703.68	0.00	230,703.68	0.00	0.00
Support Serv - Executive Adm	1,325,126.32	0.00	1,325,126.32	0.00	0.00
Support Serv - Grant Writer	191,592.72	0.00	191,592.72	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,037,288.35	110,440.19	30,000.00	2,896,848.16	2,896,848.16
Operations and Maintenance	3,126,107.96	59,951.48	0.00	3,066,156.48	0.00
Pupil Transportation	29,028.65	0.00	29,028.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	472,952.02	0.00	472,952.02	0.00	0.00
Support Serv - Staff & Personnel	1,520,340.23	5,220.00	68,031.35	1,447,088.88	1,447,088.88
Support Serv - Technology	5,198,165.66	17,086.53	1,025,407.45	4,155,671.68	4,155,671.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	240,767.77	0.00	240,767.77	0.00	0.00
Support Serv - Other	27,130.04	0.00	27,130.04	0.00	0.00
Community Services	1,929,469.58	0.00	1,929,469.58	0.00	0.00
Payments to Government Agencies	121,616,141.03	121,616,141.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	57,348,212.48	131,706.42	57,216,506.06	0.00	0.00
Support Serv - Pupil	41,134,154.96	14,312.75	41,119,842.21	0.00	0.00
Support Serv - Instructional	9,929,685.73	0.00	9,929,685.73	0.00	0.00
Support Serv - Board of Ed	151,969.74	0.00	151,969.74	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	5,987,446.78	0.00	5,987,446.78	0.00	0.00
Support Serv - Business	684,366.63	209,759.38	0.00	474,607.25	474,607.25
Operations and Maintenance	8,255,814.45	0.00	97,753.59	8,158,060.86	0.00
Pupil Transportation	24,097,412.24	535,986.85	23,561,425.39	0.00	0.00
Support Serv - Planning & Research	213,095.00	0.00	213,095.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,080.93	0.00	6,923.43	4,157.50	4,157.50
Support Serv - Technology	99,116.60	0.00	0.00	99,116.60	99,116.60
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	1,154,452.92	786,266.93	368,185.99	0.00	0.00
Community Services	837,545.50	0.00	837,545.50	0.00	0.00
Payments to Government Agencies	64,726,650.00	64,726,650.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,159,486.41	6,159,486.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	33,753,446.97	33,753,446.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	2,471,384.07	0.00	2,471,384.07	0.00	0.00
Internal Service Funds					
All Costs	29,529,565.93	29,529,565.93	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	441,891,009.50	**257,656,020.87**	**163,933,281.22**	**20,301,707.41**	**9,077,490.07**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50010 Center Line Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,436,904.28	1,420.01	24,435,484.27	0.00	0.00
Support Serv - Pupil	3,699,280.76	0.00	3,699,280.76	0.00	0.00
Support Serv - Instructional	3,306,609.49	157,897.35	3,148,712.14	0.00	0.00
Support Serv - Board of Ed	163,327.87	66.60	163,261.27	0.00	0.00
Support Serv - Executive Adm	484,217.44	3,509.79	480,707.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,207,733.85	0.00	2,207,733.85	0.00	0.00
Support Serv - Business	641,302.48	19,053.13	0.00	622,249.35	622,249.35
Operations and Maintenance	4,319,035.90	398,955.93	187,945.46	3,732,134.51	0.00
Pupil Transportation	980,656.69	0.00	980,656.69	0.00	0.00
Support Serv - Planning & Research	1,076.50	0.00	1,076.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	506,451.65	4,154.81	25,732.24	476,564.60	476,564.60
Support Serv - Technology	459,204.51	17,708.92	0.00	441,495.59	441,495.59
Support Serv - Pupil Accounting	193,665.86	0.00	193,665.86	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	611,403.51	0.00	611,403.51	0.00	0.00
Community Services	342,097.35	75.18	342,022.17	0.00	0.00
Payments to Government Agencies	321,786.50	321,786.50	0.00	0.00	0.00
Facilities Acquisition	89,552.68	89,552.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	248.00	0.00	248.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,458,467.76	1,304,318.60	1,154,149.16	0.00	0.00
Community Services	91,269.36	0.00	91,269.36	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 **	4,777,060.00	4,777,060.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,577,906.72	8,577,906.72	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
	58,669,259.16	**15,673,466.22**	**37,723,348.89**	**5,272,444.05**	**1,540,309.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50020 Eastpointe Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,557,843.55	1,495,780.83	17,062,062.72	0.00	0.00
Support Serv - Pupil	3,183,820.19	0.00	3,183,820.19	0.00	0.00
Support Serv - Instructional	4,373,582.77	0.00	4,373,582.77	0.00	0.00
Support Serv - Board of Ed	321,872.45	0.00	321,872.45	0.00	0.00
Support Serv - Executive Adm	529,324.56	0.00	529,324.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,057,678.26	0.00	2,057,678.26	0.00	0.00
Support Serv - Business	591,444.06	16,545.61	7,923.20	566,975.25	566,975.25
Operations and Maintenance	4,772,179.06	1,662.18	573,925.58	4,196,591.30	0.00
Pupil Transportation	1,312,382.13	0.00	1,312,382.13	0.00	0.00
Support Serv - Planning & Research	35,200.00	0.00	35,200.00	0.00	0.00
Support Serv - Communication	119,094.30	0.00	119,094.30	0.00	0.00
Support Serv - Staff & Personnel	1,115,303.53	120.56	467,492.08	647,690.89	647,690.89
Support Serv - Technology	730,242.62	0.00	21,262.08	708,980.54	708,980.54
Support Serv - Pupil Accounting	125,624.36	0.00	125,624.36	0.00	0.00
Support Serv - Central - Other	88.00	0.00	88.00	0.00	0.00
Support Serv - Other	410,190.83	9,973.23	400,217.60	0.00	0.00
Community Services	180,957.65	0.00	180,957.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,500.00	2,500.00	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	60.10	0.00	60.10	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	300.00	0.00	300.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	908.04	0.00	908.04	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,775,037.11	911,302.51	863,734.60	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 **	3,763,617.69	3,763,617.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,784,120.83	8,784,120.83	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
	52,743,372.09	**14,985,623.44**	**31,637,510.67**	**6,120,237.98**	**1,923,646.68**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50030 Roseville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,941,617.00	1,019.53	36,940,597.47	0.00	0.00
Support Serv - Pupil	5,535,550.83	0.00	5,535,550.83	0.00	0.00
Support Serv - Instructional	3,628,224.45	0.00	3,628,224.45	0.00	0.00
Support Serv - Board of Ed	168,761.40	0.00	168,761.40	0.00	0.00
Support Serv - Executive Adm	537,316.43	0.00	537,316.43	0.00	0.00
Support Serv - Grant Writer	689.00	0.00	689.00	0.00	0.00
Support Serv - School Adm	4,937,857.31	0.00	4,937,857.31	0.00	0.00
Support Serv - Business	1,120,961.48	30,528.44	0.00	1,090,433.04	1,090,433.04
Operations and Maintenance	7,849,371.90	216,599.57	604,076.08	7,028,696.25	0.00
Pupil Transportation	2,595,627.40	0.00	2,595,627.40	0.00	0.00
Support Serv - Planning & Research	4,134.92	0.00	4,134.92	0.00	0.00
Support Serv - Communication	237,436.56	416.96	237,019.60	0.00	0.00
Support Serv - Staff & Personnel	946,652.97	0.00	37,927.37	908,725.60	908,725.60
Support Serv - Technology	1,014,499.06	0.00	0.00	1,014,499.06	1,014,499.06
Support Serv - Pupil Accounting	119,946.99	0.00	119,946.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	385,705.00	0.00	385,705.00	0.00	0.00
Community Services	57,250.98	0.00	57,250.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	48,294.80	48,294.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	279,706.43	0.00	279,706.43	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	117,424.38	0.00	0.00	117,424.38	117,424.38
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,091,433.92	2,275,334.73	1,816,099.19	0.00	0.00
Community Services	391,018.27	0.00	391,018.27	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 **	12,417,344.82	12,417,344.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,414,649.57	2,414,649.57	0.00	0.00	0.00
Trust Funds					
All Costs *	92,152.96	0.00	92,152.96	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
	85,933,628.83	**17,404,188.42**	**58,369,662.08**	**10,159,778.33**	**3,131,082.08**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50040 Anchor Bay School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,334,324.37	93,816.77	44,240,507.60	0.00	0.00
Support Serv - Pupil	4,764,128.83	0.00	4,764,128.83	0.00	0.00
Support Serv - Instructional	4,180,040.58	17,281.16	4,162,759.42	0.00	0.00
Support Serv - Board of Ed	336,237.82	0.00	336,237.82	0.00	0.00
Support Serv - Executive Adm	494,170.54	0.00	494,170.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,562,779.14	0.00	5,562,779.14	0.00	0.00
Support Serv - Business	1,249,097.84	38,240.82	0.00	1,210,857.02	1,210,857.02
Operations and Maintenance	8,627,128.34	38,796.59	378,088.36	8,210,243.39	0.00
Pupil Transportation	3,945,411.99	263,958.29	3,681,453.70	0.00	0.00
Support Serv - Planning & Research	5,054.00	0.00	5,054.00	0.00	0.00
Support Serv - Communication	64,212.10	0.00	64,212.10	0.00	0.00
Support Serv - Staff & Personnel	475,483.02	0.00	0.00	475,483.02	475,483.02
Support Serv - Technology	7,643.00	0.00	0.00	7,643.00	7,643.00
Support Serv - Pupil Accounting	149,956.40	0.00	149,956.40	0.00	0.00
Support Serv - Central - Other	90,984.65	0.00	90,984.65	0.00	0.00
Support Serv - Other	1,356,295.18	28,575.48	1,327,719.70	0.00	0.00
Community Services	814,251.64	2,877.16	811,374.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	454,095.41	454,095.41	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	6,368,179.32	2,139,568.28	4,228,611.04	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 **	17,614,811.51	17,614,811.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,112,194.01	21,112,194.01	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
	122,006,479.69	**41,804,215.48**	**70,298,037.78**	**9,904,226.43**	**1,693,983.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50050 Armada Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,299,920.66	27,434.64	14,272,486.02	0.00	0.00
Support Serv - Pupil	1,978,638.96	0.00	1,978,638.96	0.00	0.00
Support Serv - Instructional	1,357,474.07	193,283.99	1,164,190.08	0.00	0.00
Support Serv - Board of Ed	65,104.05	0.00	65,104.05	0.00	0.00
Support Serv - Executive Adm	595,069.15	0.00	595,069.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,899,909.91	0.00	1,899,909.91	0.00	0.00
Support Serv - Business	897,362.13	15,308.75	10,291.11	871,762.27	871,762.27
Operations and Maintenance	2,684,951.23	6,174.67	231,133.26	2,447,643.30	0.00
Pupil Transportation	1,296,517.50	126,972.98	1,169,544.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	237,235.25	0.00	0.00	237,235.25	237,235.25
Support Serv - Pupil Accounting	94,416.12	0.00	94,416.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	679,319.02	0.00	679,319.02	0.00	0.00
Community Services	177,487.00	11,850.00	165,637.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	23,819.75	0.00	23,819.75	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,913,581.91	569,249.69	2,344,332.22	0.00	0.00
Community Services	59,872.82	8,676.00	51,196.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,612,322.50	4,612,322.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,392,146.88	13,392,146.88	0.00	0.00	0.00
Trust Funds					
All Costs *	12,500.00	0.00	12,500.00	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
	47,277,648.91	**18,963,420.10**	**24,757,587.99**	**3,556,640.82**	**1,108,997.52**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50070 Clintondale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,857,236.95	0.00	14,857,236.95	0.00	0.00
Support Serv - Pupil	1,933,957.00	0.00	1,933,957.00	0.00	0.00
Support Serv - Instructional	373,451.08	0.00	373,451.08	0.00	0.00
Support Serv - Board of Ed	99,290.87	0.00	99,290.87	0.00	0.00
Support Serv - Executive Adm	581,663.95	0.00	581,663.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,762,979.06	0.00	1,762,979.06	0.00	0.00
Support Serv - Business	774,360.27	129,920.31	141.45	644,298.51	644,298.51
Operations and Maintenance	3,622,841.85	22,420.00	564,512.67	3,035,909.18	0.00
Pupil Transportation	1,049,415.77	0.00	1,049,415.77	0.00	0.00
Support Serv - Planning & Research	231,791.63	0.00	231,791.63	0.00	0.00
Support Serv - Communication	149,613.60	0.00	149,613.60	0.00	0.00
Support Serv - Staff & Personnel	239,104.31	0.00	9,539.93	229,564.38	229,564.38
Support Serv - Technology	409,791.86	0.00	396.25	409,395.61	409,395.61
Support Serv - Pupil Accounting	9,812.53	0.00	9,812.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	550,921.47	0.00	550,921.47	0.00	0.00
Community Services	97,364.35	0.00	97,364.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	127,510.83	96,052.95	31,457.88	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,674,081.64	73,719.10	1,600,362.54	0.00	0.00
Community Services	832,353.63	0.00	832,353.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,511,237.36	5,511,237.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,888,780.01	**5,833,349.72**	**24,736,262.61**	**4,319,167.68**	**1,283,258.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50080 Chippewa Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	126,864,492.35	14,631.53	126,849,860.82	0.00	0.00
Support Serv - Pupil	20,934,712.69	0.00	20,934,712.69	0.00	0.00
Support Serv - Instructional	8,654,730.14	0.00	8,654,730.14	0.00	0.00
Support Serv - Board of Ed	548,631.06	0.00	548,631.06	0.00	0.00
Support Serv - Executive Adm	708,320.98	0.00	708,320.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,527,409.49	0.00	12,527,409.49	0.00	0.00
Support Serv - Business	2,794,112.95	159,824.99	52,088.33	2,582,199.63	2,582,199.63
Operations and Maintenance	18,416,099.61	2,294,966.41	185,530.51	15,935,602.69	0.00
Pupil Transportation	6,129,594.67	2,114.00	6,127,480.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	902,855.58	0.00	902,855.58	0.00	0.00
Support Serv - Staff & Personnel	1,461,225.90	0.00	26,364.74	1,434,861.16	1,434,861.16
Support Serv - Technology	2,368,283.73	0.00	79,147.00	2,289,136.73	2,289,136.73
Support Serv - Pupil Accounting	449,620.39	0.00	449,620.39	0.00	0.00
Support Serv - Central - Other	3,444.16	0.00	3,444.16	0.00	0.00
Support Serv - Other	2,758,339.58	0.00	2,758,339.58	0.00	0.00
Community Services	781,818.75	0.00	781,818.75	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	2,697,096.16	100,010.00	2,597,086.16	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	875.42	0.00	875.42	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	19,220.13	0.00	19,220.13	0.00	0.00
Support Serv - Business	210,552.52	0.00	0.00	210,552.52	210,552.52
Operations and Maintenance	410,364.29	2,223.65	0.00	408,140.64	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,647,599.81	4,940,144.56	9,707,455.25	0.00	0.00
Community Services	1,261,954.00	0.00	1,261,954.00	0.00	0.00
Payments to Government Agencies	3,054,767.00	3,054,767.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	44,479,845.37	44,479,845.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,004,523.63	8,004,523.63	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
	281,105,490.36	**63,068,051.14**	**195,176,945.85**	**22,860,493.37**	**6,516,750.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50090 Fitzgerald Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,206,410.49	0.00	20,206,410.49	0.00	0.00
Support Serv - Pupil	3,130,889.63	0.00	3,130,889.63	0.00	0.00
Support Serv - Instructional	3,787,739.63	0.00	3,787,739.63	0.00	0.00
Support Serv - Board of Ed	175,821.76	0.00	175,821.76	0.00	0.00
Support Serv - Executive Adm	468,930.23	0.00	468,930.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,073,850.09	0.00	2,073,850.09	0.00	0.00
Support Serv - Business	461,843.99	61,041.23	5,614.75	395,188.01	395,188.01
Operations and Maintenance	4,336,663.40	0.00	561,401.12	3,775,262.28	0.00
Pupil Transportation	1,108,464.26	0.00	1,108,464.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	265,303.74	0.00	265,303.74	0.00	0.00
Support Serv - Staff & Personnel	538,873.18	0.00	34,602.26	504,270.92	504,270.92
Support Serv - Technology	477,136.64	0.00	45,518.34	431,618.30	431,618.30
Support Serv - Pupil Accounting	122,829.93	0.00	122,829.93	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	536,829.72	0.00	536,829.72	0.00	0.00
Community Services	454,476.32	0.00	454,476.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,238.49	3,238.49	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	177,550.24	0.00	175,774.74	1,775.50	0.00
Pupil Transportation	572.05	0.00	572.05	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,914,148.03	1,009,507.67	904,640.36	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 **	1,955,964.00	1,955,964.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,238,464.89	11,238,464.89	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
	53,436,000.71	**14,268,216.28**	**34,059,669.42**	**5,108,115.01**	**1,331,077.23**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50100 Fraser Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,478,877.82	141,804.09	38,337,073.73	0.00	0.00
Support Serv - Pupil	6,682,390.19	0.00	6,682,390.19	0.00	0.00
Support Serv - Instructional	4,549,356.11	3,961.42	4,545,394.69	0.00	0.00
Support Serv - Board of Ed	168,536.18	0.00	168,536.18	0.00	0.00
Support Serv - Executive Adm	454,801.35	0.00	454,801.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,697,314.26	28,796.29	3,668,517.97	0.00	0.00
Support Serv - Business	763,894.73	13,618.44	0.00	750,276.29	750,276.29
Operations and Maintenance	7,287,585.47	128,965.52	142,381.56	7,016,238.39	0.00
Pupil Transportation	1,880,453.04	4,990.00	1,875,463.04	0.00	0.00
Support Serv - Planning & Research	1,241.57	0.00	1,241.57	0.00	0.00
Support Serv - Communication	168,349.65	6,197.25	162,152.40	0.00	0.00
Support Serv - Staff & Personnel	702,555.22	0.00	2,735.31	699,819.91	699,819.91
Support Serv - Technology	872,119.15	0.00	0.00	872,119.15	872,119.15
Support Serv - Pupil Accounting	222,118.52	0.00	222,118.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,050,370.97	13,103.82	1,037,267.15	0.00	0.00
Community Services	816,672.58	8,730.83	807,941.75	0.00	0.00
Payments to Government Agencies	12,000.00	12,000.00	0.00	0.00	0.00
Facilities Acquisition	89,985.00	89,985.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,484.67	0.00	10,484.67	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,782,145.01	2,337,904.18	3,444,240.83	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 **	29,548,006.41	29,548,006.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,586,243.73	8,586,243.73	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
	111,825,501.63	**40,924,306.98**	**61,562,740.91**	**9,338,453.74**	**2,322,215.35**

Michigan Department of Education
Costs for the Development of 2026-2027 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	25,811,741.23	12,346.26	25,799,394.97	0.00	0.00
Support Serv - Pupil	6,314,942.96	0.00	6,314,942.96	0.00	0.00
Support Serv - Instructional	985,714.95	0.00	985,714.95	0.00	0.00
Support Serv - Board of Ed	105,226.07	0.00	105,226.07	0.00	0.00
Support Serv - Executive Adm	922,584.13	3,243.58	919,340.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,727,835.74	0.00	2,727,835.74	0.00	0.00
Support Serv - Business	896,296.48	65,841.81	20,136.84	810,317.83	810,317.83
Operations and Maintenance	5,500,653.17	40,272.62	437,363.89	5,023,016.66	0.00
Pupil Transportation	1,133,734.14	588.71	1,133,145.43	0.00	0.00
Support Serv - Planning & Research	800.00	0.00	800.00	0.00	0.00
Support Serv - Communication	177,981.48	0.00	177,981.48	0.00	0.00
Support Serv - Staff & Personnel	692,920.76	0.00	10,610.65	682,310.11	682,310.11
Support Serv - Technology	1,108,171.25	297,064.85	0.00	811,106.40	811,106.40
Support Serv - Pupil Accounting	158,449.85	0.00	158,449.85	0.00	0.00
Support Serv - Central - Other	2,372.50	0.00	2,372.50	0.00	0.00
Support Serv - Other	830,219.86	26,948.90	803,270.96	0.00	0.00
Community Services	369,199.38	1,691.59	367,507.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	510,311.41	0.00	510,311.41	0.00	0.00
Support Serv - Pupil	164,796.52	0.00	164,796.52	0.00	0.00
Support Serv - Instructional	163,219.11	0.00	163,219.11	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	192,332.14	0.00	192,332.14	0.00	0.00
Support Serv - Business	81,445.29	0.00	65,871.74	15,573.55	15,573.55
Operations and Maintenance	8,089.47	0.00	1,739.00	6,350.47	0.00
Pupil Transportation	3,878.75	0.00	3,878.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,037.00	0.00	1,037.00	0.00	0.00
Support Serv - Staff & Personnel	2,359.00	0.00	2,359.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	33,887.00	0.00	33,887.00	0.00	0.00
Support Serv - Central - Other	30,749.43	0.00	30,749.43	0.00	0.00
Support Serv - Other	2,708,066.53	292,509.66	2,415,556.87	0.00	0.00
Community Services	1,034,577.12	2,142.50	1,032,434.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,333,300.00	1,333,300.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,459,625.08	5,459,625.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,146,416.77	14,146,416.77	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	123,592.58	123,592.58	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	73,736,527.15	**21,805,584.91**	**44,582,267.22**	**7,348,675.02**	**2,319,307.89**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50130 Lakeview Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,297,857.70	35,444.55	38,262,413.15	0.00	0.00
Support Serv - Pupil	6,096,560.54	0.00	6,096,560.54	0.00	0.00
Support Serv - Instructional	2,967,713.17	1,064.69	2,966,648.48	0.00	0.00
Support Serv - Board of Ed	279,496.50	0.00	279,496.50	0.00	0.00
Support Serv - Executive Adm	760,709.33	0.00	760,709.33	0.00	0.00
Support Serv - Grant Writer	11,814.61	0.00	11,814.61	0.00	0.00
Support Serv - School Adm	3,415,252.98	735.33	3,414,517.65	0.00	0.00
Support Serv - Business	896,068.39	15,031.84	0.00	881,036.55	881,036.55
Operations and Maintenance	5,383,261.22	204,575.00	182,745.86	4,995,940.36	0.00
Pupil Transportation	675,343.28	0.00	675,343.28	0.00	0.00
Support Serv - Planning & Research	6,500.00	0.00	6,500.00	0.00	0.00
Support Serv - Communication	11,088.00	0.00	11,088.00	0.00	0.00
Support Serv - Staff & Personnel	518,599.74	0.00	6,485.90	512,113.84	512,113.84
Support Serv - Technology	213,338.86	0.00	0.00	213,338.86	213,338.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	16,084.01	0.00	16,084.01	0.00	0.00
Support Serv - Other	1,195,992.24	10,794.00	1,185,198.24	0.00	0.00
Community Services	1,519,593.33	2,266.46	1,517,326.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,425.65	21,425.65	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	3,893,185.24	1,568,700.83	2,324,484.41	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 **	5,007,548.46	5,007,548.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,524,782.39	15,524,782.39	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	6,573,407.29	6,573,407.29	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	93,285,622.93	**28,965,776.49**	**57,717,416.83**	**6,602,429.61**	**1,606,489.25**

Michigan Department of Education
Costs for the Development of 2026-2027 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	89,877,456.69	187,879.11	89,689,577.58	0.00	0.00
Support Serv - Pupil	11,420,900.63	0.00	11,420,900.63	0.00	0.00
Support Serv - Instructional	5,595,678.52	7,411.15	5,588,267.37	0.00	0.00
Support Serv - Board of Ed	340,303.04	0.00	340,303.04	0.00	0.00
Support Serv - Executive Adm	914,492.91	0.00	914,492.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,286,803.39	562.72	9,286,240.67	0.00	0.00
Support Serv - Business	1,842,655.76	0.00	24,166.92	1,818,488.84	1,818,488.84
Operations and Maintenance	12,377,223.89	76,587.46	230,026.00	12,070,610.43	0.00
Pupil Transportation	5,929,551.60	3,352.10	5,926,199.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	141,081.73	0.00	141,081.73	0.00	0.00
Support Serv - Staff & Personnel	1,620,495.80	17,000.00	23,091.21	1,580,404.59	1,580,404.59
Support Serv - Technology	2,776,766.28	736,418.29	29,595.00	2,010,752.99	2,010,752.99
Support Serv - Pupil Accounting	563,620.41	0.00	563,620.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,670,607.85	8,196.14	2,662,411.71	0.00	0.00
Community Services	2,368,575.19	0.00	2,368,575.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,274.10	15,274.10	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	15,276.04	0.00	0.00	15,276.04	15,276.04
Operations and Maintenance	43,774.99	0.00	0.00	43,774.99	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	8,837,090.66	3,657,361.49	5,179,729.17	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 **	24,310,128.04	24,310,128.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,196,854.84	8,196,854.84	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
	189,144,612.36	**37,217,025.44**	**134,388,279.04**	**17,539,307.88**	**5,424,922.46**

Michigan Department of Education
Costs for the Development of 2026-2027 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	6,332,317.21	0.00	6,332,317.21	0.00	0.00
Support Serv - Pupil	1,169,424.72	0.00	1,169,424.72	0.00	0.00
Support Serv - Instructional	740,778.57	0.00	740,778.57	0.00	0.00
Support Serv - Board of Ed	134,746.65	0.00	134,746.65	0.00	0.00
Support Serv - Executive Adm	377,045.58	0.00	377,045.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	550,933.60	0.00	550,933.60	0.00	0.00
Support Serv - Business	541,548.99	21,249.16	5,770.00	514,529.83	514,529.83
Operations and Maintenance	2,257,209.95	0.00	436,064.81	1,821,145.14	0.00
Pupil Transportation	1,131,357.50	0.00	1,131,357.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	60,284.75	0.00	60,284.75	0.00	0.00
Support Serv - Staff & Personnel	129,620.19	0.00	102,458.68	27,161.51	27,161.51
Support Serv - Technology	463,103.04	0.00	420.01	462,683.03	462,683.03
Support Serv - Pupil Accounting	104,282.29	0.00	104,282.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	136,052.83	0.00	136,052.83	0.00	0.00
Community Services	279,065.07	105.53	278,959.54	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,150.52	31,150.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	9,014.85	0.00	9,014.85	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	98.43	0.00	0.00	98.43	98.43
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	745,823.06	309,739.09	436,083.97	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 **	7,816,527.96	7,816,527.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,458,631.65	3,458,631.65	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
	26,469,017.41	**11,637,403.91**	**12,005,995.56**	**2,825,617.94**	**1,004,472.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50170 New Haven Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,563,638.54	54,826.97	11,508,811.57	0.00	0.00
Support Serv - Pupil	1,564,145.10	0.00	1,564,145.10	0.00	0.00
Support Serv - Instructional	800,041.14	0.00	800,041.14	0.00	0.00
Support Serv - Board of Ed	126,833.01	0.00	126,833.01	0.00	0.00
Support Serv - Executive Adm	453,608.33	0.00	453,608.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,203,757.49	0.00	1,203,757.49	0.00	0.00
Support Serv - Business	445,784.76	0.00	6,000.00	439,784.76	439,784.76
Operations and Maintenance	2,761,724.07	0.00	108,143.67	2,653,580.40	0.00
Pupil Transportation	1,435,399.31	78,665.00	1,356,734.31	0.00	0.00
Support Serv - Planning & Research	550.00	0.00	550.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	41,396.96	0.00	7,041.40	34,355.56	34,355.56
Support Serv - Technology	699,112.16	274,926.39	8,531.00	415,654.77	415,654.77
Support Serv - Pupil Accounting	50,242.54	0.00	50,242.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	483,068.49	33,062.16	450,006.33	0.00	0.00
Community Services	12,049.95	0.00	12,049.95	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	26.73	0.00	26.73	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	33,270.93	0.00	33,270.93	0.00	0.00
Support Serv - Business	89.40	0.00	0.00	89.40	89.40
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	1,323,226.92	72,476.19	1,250,750.73	0.00	0.00
Community Services	297,493.14	0.00	297,493.14	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 **	12,028,283.37	12,028,283.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,078,781.71	8,078,781.71	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
	43,402,524.05	**20,621,021.79**	**19,238,037.37**	**3,543,464.89**	**889,884.49**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50180 Richmond Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,570,368.35	64,453.80	12,505,914.55	0.00	0.00
Support Serv - Pupil	1,214,818.84	0.00	1,214,818.84	0.00	0.00
Support Serv - Instructional	1,371,858.69	0.00	1,371,858.69	0.00	0.00
Support Serv - Board of Ed	99,392.47	0.00	99,392.47	0.00	0.00
Support Serv - Executive Adm	435,771.50	0.00	435,771.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,432,618.54	599.99	1,432,018.55	0.00	0.00
Support Serv - Business	639,731.04	9,636.05	0.00	630,094.99	630,094.99
Operations and Maintenance	2,205,019.30	4,021.00	92,284.94	2,108,713.36	0.00
Pupil Transportation	1,057,449.96	0.00	1,057,449.96	0.00	0.00
Support Serv - Planning & Research	4,867.06	0.00	4,867.06	0.00	0.00
Support Serv - Communication	42,108.20	0.00	42,108.20	0.00	0.00
Support Serv - Staff & Personnel	236,214.31	1,926.00	6,170.38	228,117.93	228,117.93
Support Serv - Technology	63,332.58	0.00	0.00	63,332.58	63,332.58
Support Serv - Pupil Accounting	142,481.57	0.00	142,481.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	500,624.79	0.00	500,624.79	0.00	0.00
Community Services	187,559.30	0.00	187,559.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,580.37	20,659.87	10,920.50	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	6,799.27	0.00	6,799.27	0.00	0.00
Operations and Maintenance	342.38	0.00	342.38	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,469.19	0.00	8,469.19	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,237,652.89	478,544.58	759,108.31	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 **	4,465,560.22	4,465,560.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	284,499.59	284,499.59	0.00	0.00	0.00
Trust Funds					
All Costs *	30.00	0.00	30.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,239,150.41	**5,329,901.10**	**19,878,990.45**	**3,030,258.86**	**921,545.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50190 Romeo Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,545,759.10	119,725.34	45,426,033.76	0.00	0.00
Support Serv - Pupil	4,835,937.98	3,382.00	4,832,555.98	0.00	0.00
Support Serv - Instructional	4,089,909.60	56,331.29	4,033,578.31	0.00	0.00
Support Serv - Board of Ed	222,991.24	0.00	222,991.24	0.00	0.00
Support Serv - Executive Adm	537,774.62	0.00	537,774.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,264,055.16	0.00	4,264,055.16	0.00	0.00
Support Serv - Business	1,211,603.01	73,787.21	12,893.40	1,124,922.40	1,124,922.40
Operations and Maintenance	6,575,499.06	148,330.44	635,894.83	5,791,273.79	0.00
Pupil Transportation	3,265,919.77	2,771.23	3,263,148.54	0.00	0.00
Support Serv - Planning & Research	14,118.40	0.00	14,118.40	0.00	0.00
Support Serv - Communication	171,951.65	0.00	171,951.65	0.00	0.00
Support Serv - Staff & Personnel	663,696.17	0.00	1,819.22	661,876.95	661,876.95
Support Serv - Technology	355,165.62	151,905.00	0.00	203,260.62	203,260.62
Support Serv - Pupil Accounting	202,619.85	0.00	202,619.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,020,056.49	0.00	1,020,056.49	0.00	0.00
Community Services	37,158.66	0.00	37,158.66	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,676,348.73	1,690,301.94	3,986,046.79	0.00	0.00
Community Services	1,693,619.07	0.00	1,693,619.07	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 **	9,633,907.67	9,633,907.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,740,474.84	24,740,474.84	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
	114,765,566.69	**36,627,916.96**	**70,356,315.97**	**7,781,333.76**	**1,990,059.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50200 South Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,705,927.99	55,634.86	12,650,293.13	0.00	0.00
Support Serv - Pupil	3,306,683.96	0.00	3,306,683.96	0.00	0.00
Support Serv - Instructional	1,636,048.97	0.00	1,636,048.97	0.00	0.00
Support Serv - Board of Ed	113,393.38	0.00	113,393.38	0.00	0.00
Support Serv - Executive Adm	582,765.66	0.00	582,765.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,129,724.25	0.00	1,129,724.25	0.00	0.00
Support Serv - Business	816,844.82	147,474.54	7,680.00	661,690.28	661,690.28
Operations and Maintenance	2,715,701.80	0.00	97,513.90	2,618,187.90	0.00
Pupil Transportation	620,544.64	0.00	620,544.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	58,301.76	0.00	58,301.76	0.00	0.00
Support Serv - Staff & Personnel	6,195.25	0.00	1,343.00	4,852.25	4,852.25
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	455,136.36	0.00	455,136.36	0.00	0.00
Community Services	1,080,698.78	0.00	1,080,698.78	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	1,474,154.04	705,102.41	769,051.63	0.00	0.00
Community Services	148,267.71	0.00	148,267.71	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 **	5,617,580.69	5,617,580.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,132,386.05	12,132,386.05	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
	44,600,356.11	**18,658,178.55**	**22,657,447.13**	**3,284,730.43**	**666,542.53**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50210 Utica Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	247,533,544.14	9,244,085.38	238,289,458.76	0.00	0.00
Support Serv - Pupil	26,029,237.70	0.00	26,029,237.70	0.00	0.00
Support Serv - Instructional	19,568,219.17	48,578.68	19,519,640.49	0.00	0.00
Support Serv - Board of Ed	298,668.10	140,000.00	158,668.10	0.00	0.00
Support Serv - Executive Adm	1,268,285.45	0.00	1,268,285.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	19,248,298.84	0.00	19,248,298.84	0.00	0.00
Support Serv - Business	2,113,717.55	18,687.01	0.00	2,095,030.54	2,095,030.54
Operations and Maintenance	43,685,298.37	10,466,115.49	2,812,814.15	30,406,368.73	0.00
Pupil Transportation	14,820,510.56	25,384.60	14,795,125.96	0.00	0.00
Support Serv - Planning & Research	48,988.05	0.00	48,988.05	0.00	0.00
Support Serv - Communication	1,754,378.90	298,753.00	1,455,625.90	0.00	0.00
Support Serv - Staff & Personnel	3,387,745.05	421,617.48	198,634.48	2,767,493.09	2,767,493.09
Support Serv - Technology	880,602.66	58,516.00	59,618.90	762,467.76	762,467.76
Support Serv - Pupil Accounting	1,258,010.37	0.00	1,258,010.37	0.00	0.00
Support Serv - Central - Other	101,193.87	0.00	101,193.87	0.00	0.00
Support Serv - Other	3,962,978.11	79,585.03	3,883,393.08	0.00	0.00
Community Services	481,850.51	0.00	481,850.51	0.00	0.00
Payments to Government Agencies	57,175.00	57,175.00	0.00	0.00	0.00
Facilities Acquisition	31,313.00	31,313.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	51,292.08	0.00	51,292.08	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	201.00	0.00	0.00	201.00	201.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,792,662.07	8,089,022.70	9,703,639.37	0.00	0.00
Community Services	3,448,223.92	0.00	3,448,223.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,002,854.43	2,002,854.43	0.00	0.00	0.00
Debt Service Funds					
All Costs **	35,303,578.33	35,303,578.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	64,178,519.22	64,178,519.22	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	1,623,804.17	1,623,804.17	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	510,931,150.62	**132,087,589.52**	**342,811,999.98**	**36,031,561.12**	**5,625,192.39**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50220 Van Dyke Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,889,885.14	648.00	23,889,237.14	0.00	0.00
Support Serv - Pupil	4,920,491.14	0.00	4,920,491.14	0.00	0.00
Support Serv - Instructional	4,351,139.13	991,554.26	3,359,584.87	0.00	0.00
Support Serv - Board of Ed	138,946.81	0.00	138,946.81	0.00	0.00
Support Serv - Executive Adm	693,463.33	0.00	693,463.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,049,744.49	0.00	2,049,744.49	0.00	0.00
Support Serv - Business	889,165.33	132,857.86	1,667.75	754,639.72	754,639.72
Operations and Maintenance	4,524,357.83	137,925.00	350,252.01	4,036,180.82	0.00
Pupil Transportation	1,490,040.89	0.00	1,490,040.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	65,380.52	0.00	65,380.52	0.00	0.00
Support Serv - Staff & Personnel	390,444.38	0.00	0.00	390,444.38	390,444.38
Support Serv - Technology	558,740.49	2,215.00	0.00	556,525.49	556,525.49
Support Serv - Pupil Accounting	186,994.07	0.00	186,994.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	570,759.37	17,979.40	552,779.97	0.00	0.00
Community Services	387,027.58	6,884.77	380,142.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,649.00	4,649.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,905.95	0.00	0.00	2,905.95	2,905.95
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,326,087.42	750,951.71	1,575,135.71	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 **	3,839,050.00	3,839,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,897,834.99	3,897,834.99	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
	55,177,107.86	**9,782,549.99**	**39,653,861.51**	**5,740,696.36**	**1,704,515.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50230 Warren Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	129,301,049.08	678,536.53	128,622,512.55	0.00	0.00
Support Serv - Pupil	25,906,568.04	0.00	25,906,568.04	0.00	0.00
Support Serv - Instructional	11,086,041.99	0.00	11,086,041.99	0.00	0.00
Support Serv - Board of Ed	714,091.89	0.00	714,091.89	0.00	0.00
Support Serv - Executive Adm	1,187,941.69	0.00	1,187,941.69	0.00	0.00
Support Serv - Grant Writer	312,574.34	0.00	312,574.34	0.00	0.00
Support Serv - School Adm	12,208,638.77	0.00	12,208,638.77	0.00	0.00
Support Serv - Business	3,171,774.50	43,558.58	0.00	3,128,215.92	3,128,215.92
Operations and Maintenance	22,083,987.97	486,830.75	1,658,387.93	19,938,769.29	0.00
Pupil Transportation	8,914,303.68	0.00	8,914,303.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	159,628.91	0.00	159,628.91	0.00	0.00
Support Serv - Staff & Personnel	2,513,786.71	65,000.00	90,676.27	2,358,110.44	2,358,110.44
Support Serv - Technology	2,995,857.12	0.00	0.00	2,995,857.12	2,995,857.12
Support Serv - Pupil Accounting	49,813.40	0.00	49,813.40	0.00	0.00
Support Serv - Central - Other	433,586.20	0.00	433,586.20	0.00	0.00
Support Serv - Other	3,011,424.72	15,311.95	2,996,112.77	0.00	0.00
Community Services	802,175.86	200.00	801,975.86	0.00	0.00
Payments to Government Agencies	9,000.00	9,000.00	0.00	0.00	0.00
Facilities Acquisition	999,999.00	999,999.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	140,395.21	0.00	140,395.21	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	208,004.18	0.00	208,004.18	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	4,753.66	0.00	0.00	4,753.66	4,753.66
Operations and Maintenance	243,176.07	0.00	0.00	243,176.07	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	10,370,360.23	3,908,176.06	6,462,184.17	0.00	0.00
Community Services	800,510.47	0.00	800,510.47	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 **	22,696,771.47	22,696,771.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,318,334.22	29,318,334.22	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	3,544,253.23	3,544,253.23	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	293,188,802.61	**61,765,971.79**	**202,753,948.32**	**28,668,882.50**	**8,486,937.14**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50240 Warren Woods Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,491,415.30	51,873.69	27,439,541.61	0.00	0.00
Support Serv - Pupil	4,710,678.66	0.00	4,710,678.66	0.00	0.00
Support Serv - Instructional	2,560,269.73	0.00	2,560,269.73	0.00	0.00
Support Serv - Board of Ed	151,923.43	0.00	151,923.43	0.00	0.00
Support Serv - Executive Adm	426,293.44	0.00	426,293.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,350,775.50	0.00	2,350,775.50	0.00	0.00
Support Serv - Business	620,048.98	1,483.17	7,206.99	611,358.82	611,358.82
Operations and Maintenance	4,739,627.09	40,595.23	266,237.01	4,432,794.85	0.00
Pupil Transportation	981,379.37	0.00	981,379.37	0.00	0.00
Support Serv - Planning & Research	54,964.31	0.00	54,964.31	0.00	0.00
Support Serv - Communication	44,567.00	0.00	44,567.00	0.00	0.00
Support Serv - Staff & Personnel	289,347.68	0.00	31,587.47	257,760.21	257,760.21
Support Serv - Technology	704,456.23	1,200.00	8,006.28	695,249.95	695,249.95
Support Serv - Pupil Accounting	191,458.93	0.00	191,458.93	0.00	0.00
Support Serv - Central - Other	41,117.28	0.00	41,117.28	0.00	0.00
Support Serv - Other	700,851.90	1,010.65	699,841.25	0.00	0.00
Community Services	87,068.95	0.00	87,068.95	0.00	0.00
Payments to Government Agencies	267,498.94	267,498.94	0.00	0.00	0.00
Facilities Acquisition	15,300.00	15,300.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,415,976.27	12,973.60	2,403,002.67	0.00	0.00
Support Serv - Pupil	1,757,753.16	0.00	1,757,753.16	0.00	0.00
Support Serv - Instructional	380,179.38	0.00	380,179.38	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	20,647.50	0.00	20,647.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,011.91	0.00	9,011.91	0.00	0.00
Support Serv - Staff & Personnel	2,128.94	0.00	0.00	2,128.94	2,128.94
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	2,946,892.05	1,529,916.47	1,416,975.58	0.00	0.00
Community Services	974,007.26	8,498.56	965,508.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	233,413.04	197,300.16	36,112.88	0.00	0.00
Debt Service Funds					
All Costs **	6,157,226.59	6,157,226.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,449,492.64	10,449,492.64	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
	71,775,771.46	**18,734,369.70**	**47,042,108.99**	**5,999,292.77**	**1,566,497.92**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50901 Macomb Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	681,685.17	0.00	681,685.17	0.00	0.00
Support Serv - Pupil	118,777.58	0.00	118,777.58	0.00	0.00
Support Serv - Instructional	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Board of Ed	61,798.34	0.00	61,798.34	0.00	0.00
Support Serv - Executive Adm	90,095.26	0.00	90,095.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	168,110.12	0.00	168,110.12	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	179,698.17	0.00	0.00	179,698.17	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	1,647.20	0.00	0.00	1,647.20	1,647.20
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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	83,700.00	83,700.00	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
	1,400,511.84	**83,700.00**	**1,135,466.47**	**181,345.37**	**1,647.20**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50902 Michigan Collegiate
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,913,061.05	59,254.32	4,853,806.73	0.00	0.00
Support Serv - Pupil	483,691.39	0.00	483,691.39	0.00	0.00
Support Serv - Instructional	559,132.80	7,829.38	551,303.42	0.00	0.00
Support Serv - Board of Ed	135,289.08	0.00	135,289.08	0.00	0.00
Support Serv - Executive Adm	728,418.48	0.00	728,418.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	642,236.75	0.00	642,236.75	0.00	0.00
Support Serv - Business	66,071.84	31,921.36	0.00	34,150.48	34,150.48
Operations and Maintenance	1,293,573.70	104,893.00	362,890.71	825,789.99	0.00
Pupil Transportation	1,232,661.37	0.00	1,232,661.37	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	127,811.56	0.00	0.00	127,811.56	127,811.56
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	575,649.32	0.00	575,649.32	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	1,040,500.29	1,021,675.29	18,825.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	686,276.23	449,520.49	236,755.74	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	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,116,350.00	1,116,350.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,600,723.86	**2,791,443.84**	**9,821,527.99**	**987,752.03**	**161,962.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50903 Huron Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,767,222.00	3,529.00	4,763,693.00	0.00	0.00
Support Serv - Pupil	210,936.00	0.00	210,936.00	0.00	0.00
Support Serv - Instructional	143,464.00	0.00	143,464.00	0.00	0.00
Support Serv - Board of Ed	50,346.00	0.00	50,346.00	0.00	0.00
Support Serv - Executive Adm	792,232.00	0.00	792,232.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	705,492.00	0.00	705,492.00	0.00	0.00
Support Serv - Business	1,394.00	0.00	0.00	1,394.00	1,394.00
Operations and Maintenance	555,599.00	0.00	28,227.00	527,372.00	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	56,309.00	0.00	435.00	55,874.00	55,874.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,280.00	0.00	19,280.00	0.00	0.00
Community Services	234,222.00	0.00	234,222.00	0.00	0.00
Payments to Government Agencies	1,888.00	1,888.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	580,888.00	395,641.00	185,247.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,499,122.00	8,499,122.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,307,614.00	1,307,614.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,926,008.00	**10,207,794.00**	**7,133,574.00**	**584,640.00**	**57,268.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,807,673.60	0.00	2,807,673.60	0.00	0.00
Support Serv - Pupil	636,006.72	0.00	636,006.72	0.00	0.00
Support Serv - Instructional	28,258.86	0.00	28,258.86	0.00	0.00
Support Serv - Board of Ed	117,694.16	0.00	117,694.16	0.00	0.00
Support Serv - Executive Adm	294,866.93	0.00	294,866.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	521,407.51	0.00	521,407.51	0.00	0.00
Support Serv - Business	24,616.79	297.79	2,945.00	21,374.00	21,374.00
Operations and Maintenance	624,019.20	119,393.34	12,781.00	491,844.86	0.00
Pupil Transportation	154,281.25	136,508.16	17,773.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	767.25	0.00	767.25	0.00	0.00
Support Serv - Staff & Personnel	5,134.51	0.00	1,335.00	3,799.51	3,799.51
Support Serv - Technology	83,557.76	32,463.76	4,800.00	46,294.00	46,294.00
Support Serv - Pupil Accounting	95,142.15	0.00	95,142.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	24,802.00	0.00	24,802.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	205,378.45	37,724.27	167,654.18	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
	5,623,607.14	**326,387.32**	**4,733,907.45**	**563,312.37**	**71,467.51**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50906 Merritt Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,296,803.46	0.00	4,296,803.46	0.00	0.00
Support Serv - Pupil	306,588.47	0.00	306,588.47	0.00	0.00
Support Serv - Instructional	121,590.49	16,425.99	105,164.50	0.00	0.00
Support Serv - Board of Ed	64,450.90	0.00	64,450.90	0.00	0.00
Support Serv - Executive Adm	843,023.99	0.00	843,023.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	748,824.81	0.00	748,824.81	0.00	0.00
Support Serv - Business	57,066.14	0.00	0.00	57,066.14	57,066.14
Operations and Maintenance	1,029,973.06	139,572.30	252,059.23	638,341.53	0.00
Pupil Transportation	166,644.10	0.00	166,644.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30.00	0.00	30.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,938.94	0.00	181,938.94	0.00	0.00
Community Services	37,787.08	0.00	37,787.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	66,759.50	66,759.50	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	303,539.68	206,639.70	96,899.98	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 **	473,212.52	473,212.52	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
	8,698,233.14	**902,610.01**	**7,100,215.46**	**695,407.67**	**57,066.14**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50908 Mt. Clemens Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,978,468.00	358.00	1,978,110.00	0.00	0.00
Support Serv - Pupil	144,113.00	0.00	144,113.00	0.00	0.00
Support Serv - Instructional	8,806.00	0.00	8,806.00	0.00	0.00
Support Serv - Board of Ed	25,900.00	0.00	25,900.00	0.00	0.00
Support Serv - Executive Adm	350,641.00	0.00	350,641.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	311,620.00	0.00	311,620.00	0.00	0.00
Support Serv - Business	1,812.00	0.00	0.00	1,812.00	1,812.00
Operations and Maintenance	278,532.00	27,958.00	7,650.00	242,924.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	39,419.00	0.00	0.00	39,419.00	39,419.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	179,031.00	0.00	179,031.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	230,803.00	198,916.00	31,887.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,549,145.00	**227,232.00**	**3,037,758.00**	**284,155.00**	**41,231.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50909 Prevail Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,759,981.00	0.00	3,759,981.00	0.00	0.00
Support Serv - Pupil	545,477.00	0.00	545,477.00	0.00	0.00
Support Serv - Instructional	854,808.00	0.00	854,808.00	0.00	0.00
Support Serv - Board of Ed	72,673.00	0.00	72,673.00	0.00	0.00
Support Serv - Executive Adm	237,519.00	0.00	237,519.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	665,594.00	0.00	665,594.00	0.00	0.00
Support Serv - Business	111,389.00	0.00	0.00	111,389.00	111,389.00
Operations and Maintenance	1,290,122.00	0.00	0.00	1,290,122.00	0.00
Pupil Transportation	78,706.00	0.00	78,706.00	0.00	0.00
Support Serv - Planning & Research	4,050.00	0.00	4,050.00	0.00	0.00
Support Serv - Communication	46,764.00	0.00	46,764.00	0.00	0.00
Support Serv - Staff & Personnel	143,407.00	0.00	0.00	143,407.00	143,407.00
Support Serv - Technology	66,417.00	0.00	0.00	66,417.00	66,417.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,909.00	0.00	27,909.00	0.00	0.00
Support Serv - Other	15,228.00	0.00	15,228.00	0.00	0.00
Community Services	139,512.00	0.00	139,512.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,059,556.00	**0.00**	**6,448,221.00**	**1,611,335.00**	**321,213.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50911 Academy of Warren
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,966,136.00	19,505.00	5,946,631.00	0.00	0.00
Support Serv - Pupil	431,822.00	0.00	431,822.00	0.00	0.00
Support Serv - Instructional	115,470.00	0.00	115,470.00	0.00	0.00
Support Serv - Board of Ed	130,655.00	0.00	130,655.00	0.00	0.00
Support Serv - Executive Adm	1,039,047.00	0.00	1,039,047.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,131,846.00	200.00	1,131,646.00	0.00	0.00
Support Serv - Business	3,640.00	0.00	0.00	3,640.00	3,640.00
Operations and Maintenance	1,638,873.00	16,103.00	205,538.00	1,417,232.00	0.00
Pupil Transportation	148,316.00	0.00	148,316.00	0.00	0.00
Support Serv - Planning & Research	5,295.00	0.00	5,295.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	147,447.00	0.00	0.00	147,447.00	147,447.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	170,173.00	9,150.00	161,023.00	0.00	0.00
Community Services	274,085.00	0.00	274,085.00	0.00	0.00
Payments to Government Agencies	121,228.00	121,228.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,060,776.00	796,229.00	264,547.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	709,022.00	709,022.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,150.00	2,150.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,095,981.00	**1,673,587.00**	**9,854,075.00**	**1,568,319.00**	**151,087.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50912 Reach Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,787,489.00	0.00	3,787,489.00	0.00	0.00
Support Serv - Pupil	671,566.00	0.00	671,566.00	0.00	0.00
Support Serv - Instructional	718,503.00	0.00	718,503.00	0.00	0.00
Support Serv - Board of Ed	76,651.00	0.00	76,651.00	0.00	0.00
Support Serv - Executive Adm	219,806.00	0.00	219,806.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	722,230.00	0.00	722,230.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,578,535.00	0.00	34,637.00	1,543,898.00	0.00
Pupil Transportation	73,385.00	0.00	73,385.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	38,598.00	0.00	38,598.00	0.00	0.00
Support Serv - Staff & Personnel	117,031.00	0.00	0.00	117,031.00	117,031.00
Support Serv - Technology	87,063.00	0.00	0.00	87,063.00	87,063.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	1,868.00	0.00	1,868.00	0.00	0.00
Community Services	80,864.00	0.00	80,864.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,302,696.00	**0.00**	**6,449,160.00**	**1,853,536.00**	**309,638.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50913 Noor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,168,696.53	2,705.80	1,165,990.73	0.00	0.00
Support Serv - Pupil	89,233.23	0.00	89,233.23	0.00	0.00
Support Serv - Instructional	297,629.96	0.00	297,629.96	0.00	0.00
Support Serv - Board of Ed	19,926.45	0.00	19,926.45	0.00	0.00
Support Serv - Executive Adm	376,703.65	0.00	376,703.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	80,430.07	0.00	80,430.07	0.00	0.00
Support Serv - Business	59,833.25	0.00	3,000.00	56,833.25	56,833.25
Operations and Maintenance	231,094.77	12,699.23	19,181.32	199,214.22	0.00
Pupil Transportation	732.50	0.00	732.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	325.82	0.00	325.82	0.00	0.00
Support Serv - Staff & Personnel	2,392.38	0.00	0.00	2,392.38	2,392.38
Support Serv - Technology	67,049.97	0.00	9,800.00	57,249.97	57,249.97
Support Serv - Pupil Accounting	28,538.15	0.00	28,538.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,742.92	0.00	2,742.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,220.00	0.00	14,220.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,881.08	140,816.22	41,064.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,621,430.73	**156,221.25**	**2,149,519.66**	**315,689.82**	**116,475.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50914 Macomb Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,711,006.41	0.00	1,711,006.41	0.00	0.00
Support Serv - Pupil	179,381.19	0.00	179,381.19	0.00	0.00
Support Serv - Instructional	302,951.52	0.00	302,951.52	0.00	0.00
Support Serv - Board of Ed	12,288.79	0.00	12,288.79	0.00	0.00
Support Serv - Executive Adm	442,489.80	0.00	442,489.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	204,970.82	0.00	204,970.82	0.00	0.00
Support Serv - Business	1,973.35	0.00	0.00	1,973.35	1,973.35
Operations and Maintenance	338,302.31	0.00	8,707.00	329,595.31	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	30,749.32	0.00	30,749.32	0.00	0.00
Support Serv - Staff & Personnel	22,394.39	0.00	0.00	22,394.39	22,394.39
Support Serv - Technology	1,963.09	0.00	0.00	1,963.09	1,963.09
Support Serv - Pupil Accounting	5,126.38	0.00	5,126.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	13,191.17	0.00	13,191.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	98,024.00	98,024.00	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	227,770.98	220,179.81	7,591.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,592,583.52	**318,203.81**	**2,918,453.57**	**355,926.14**	**26,330.83**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50915 Rising Stars Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	583,854.00	0.00	583,854.00	0.00	0.00
Support Serv - Pupil	4,410.00	0.00	4,410.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	26,106.00	0.00	26,106.00	0.00	0.00
Support Serv - Executive Adm	52,062.00	0.00	52,062.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	199,864.00	0.00	199,864.00	0.00	0.00
Support Serv - Business	90,389.00	0.00	0.00	90,389.00	90,389.00
Operations and Maintenance	344,860.00	428.00	0.00	344,432.00	0.00
Pupil Transportation	281,750.00	0.00	281,750.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	6,628.00	0.00	0.00	6,628.00	6,628.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	205,005.30	98,684.00	106,321.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,794,928.30	**99,112.00**	**1,254,367.30**	**441,449.00**	**97,017.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50917 Red Oak Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	541,166.52	0.00	541,166.52	0.00	0.00
Support Serv - Pupil	15,331.66	0.00	15,331.66	0.00	0.00
Support Serv - Instructional	12,848.93	0.00	12,848.93	0.00	0.00
Support Serv - Board of Ed	11,490.24	0.00	11,490.24	0.00	0.00
Support Serv - Executive Adm	116,122.16	0.00	116,122.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	79,449.71	0.00	79,449.71	0.00	0.00
Support Serv - Business	67,156.11	0.00	0.00	67,156.11	67,156.11
Operations and Maintenance	474,396.45	0.00	0.00	474,396.45	0.00
Pupil Transportation	35,575.91	0.00	35,575.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,535.08	0.00	5,535.08	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,035.69	0.00	0.00	12,035.69	12,035.69
Support Serv - Pupil Accounting	2,264.49	0.00	2,264.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	32,172.68	0.00	32,172.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,598.70	19,598.70	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	45,443.32	25,621.82	19,821.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,470,587.65	**45,220.52**	**871,778.88**	**553,588.25**	**79,191.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
50918 Center Line Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,167,564.00	0.00	5,167,564.00	0.00	0.00
Support Serv - Pupil	753,530.00	0.00	753,530.00	0.00	0.00
Support Serv - Instructional	1,616,669.00	0.00	1,616,669.00	0.00	0.00
Support Serv - Board of Ed	147,674.00	0.00	147,674.00	0.00	0.00
Support Serv - Executive Adm	412,979.00	0.00	412,979.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,048,054.00	0.00	1,048,054.00	0.00	0.00
Support Serv - Business	344,134.00	0.00	0.00	344,134.00	344,134.00
Operations and Maintenance	1,740,545.00	0.00	-15.00	1,740,560.00	0.00
Pupil Transportation	47,040.00	0.00	47,040.00	0.00	0.00
Support Serv - Planning & Research	12,607.00	0.00	12,607.00	0.00	0.00
Support Serv - Communication	91,726.00	0.00	91,726.00	0.00	0.00
Support Serv - Staff & Personnel	935,780.00	0.00	0.00	935,780.00	935,780.00
Support Serv - Technology	173,355.00	0.00	0.00	173,355.00	173,355.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	87,599.00	0.00	87,599.00	0.00	0.00
Support Serv - Other	40,595.00	0.00	40,595.00	0.00	0.00
Community Services	60,417.00	0.00	60,417.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,137,374.00	0.00	23,137,374.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,817,642.00	**0.00**	**32,623,813.00**	**3,193,829.00**	**1,453,269.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,365,350.60	17,119.04	1,348,231.56	0.00	0.00
Support Serv - Pupil	92,459.33	0.00	92,459.33	0.00	0.00
Support Serv - Instructional	85,030.48	0.00	85,030.48	0.00	0.00
Support Serv - Board of Ed	14,950.00	0.00	14,950.00	0.00	0.00
Support Serv - Executive Adm	102,039.01	0.00	102,039.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	207,613.29	0.00	207,613.29	0.00	0.00
Support Serv - Business	508,125.73	0.00	482.30	507,643.43	507,643.43
Operations and Maintenance	755,492.64	244,219.93	3,267.60	508,005.11	0.00
Pupil Transportation	99,117.00	0.00	99,117.00	0.00	0.00
Support Serv - Planning & Research	5,464.12	0.00	5,464.12	0.00	0.00
Support Serv - Communication	1,203.34	0.00	1,203.34	0.00	0.00
Support Serv - Staff & Personnel	19,400.00	0.00	19,400.00	0.00	0.00
Support Serv - Technology	5,250.00	0.00	0.00	5,250.00	5,250.00
Support Serv - Pupil Accounting	7,855.26	0.00	7,855.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	44,322.76	0.00	44,322.76	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	235,371.71	235,371.71	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,549,045.27	**496,710.68**	**2,031,436.05**	**1,020,898.54**	**512,893.43**

Michigan Department of Education
Costs for the Development of 2026-2027 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	316,497.74	0.00	316,497.74	0.00	0.00
Support Serv - Instructional	667,961.52	0.00	667,961.52	0.00	0.00
Support Serv - Board of Ed	28,318.42	0.00	28,318.42	0.00	0.00
Support Serv - Executive Adm	249,349.53	0.00	249,349.53	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	252,946.98	42.37	0.00	252,904.61	252,904.61
Operations and Maintenance	25,108.09	0.00	2,714.74	22,393.35	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	4,781.93	0.00	0.00	4,781.93	4,781.93
Support Serv - Technology	235,334.52	0.00	240.98	235,093.54	235,093.54
Support Serv - Pupil Accounting	26,657.90	0.00	26,657.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,298,786.35	1,298,786.35	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,085,543.35	0.00	2,085,543.35	0.00	0.00
Support Serv - Pupil	2,959,747.00	0.00	2,959,747.00	0.00	0.00
Support Serv - Instructional	702,211.48	0.00	702,211.48	0.00	0.00
Support Serv - Board of Ed	80,013.85	0.00	80,013.85	0.00	0.00
Support Serv - Executive Adm	25,400.40	0.00	25,400.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	265,573.90	0.00	0.00	265,573.90	265,573.90
Operations and Maintenance	338,437.07	7,988.00	0.00	330,449.07	0.00
Pupil Transportation	481,807.17	0.00	481,807.17	0.00	0.00
Support Serv - Planning & Research	209,435.44	0.00	209,435.44	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	115,609.88	12,676.80	0.00	102,933.08	102,933.08
Support Serv - Technology	265,396.41	0.00	0.00	265,396.41	265,396.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	93,907.07	0.00	93,907.07	0.00	0.00
Support Serv - Other	83,621.56	0.00	83,621.56	0.00	0.00
Community Services	7,365.00	0.00	7,365.00	0.00	0.00
Payments to Government Agencies	1,084,913.71	1,084,913.71	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	94,027.77	94,027.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	146,030.57	146,030.57	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	511,147.25	0.00	511,147.25	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,655,931.86	**2,644,465.57**	**8,531,940.40**	**1,479,525.89**	**1,126,683.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
51020 Bear Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,234,687.18	1,852.71	2,232,834.47	0.00	0.00
Support Serv - Pupil	148,131.16	0.00	148,131.16	0.00	0.00
Support Serv - Instructional	80,368.68	0.00	80,368.68	0.00	0.00
Support Serv - Board of Ed	50,235.11	0.00	50,235.11	0.00	0.00
Support Serv - Executive Adm	140,196.21	0.00	140,196.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	273,985.46	0.00	273,985.46	0.00	0.00
Support Serv - Business	116,218.88	0.00	0.00	116,218.88	116,218.88
Operations and Maintenance	479,750.47	62,424.48	18,389.43	398,936.56	0.00
Pupil Transportation	205,157.06	0.00	205,157.06	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	1,950.00	0.00	0.00	1,950.00	1,950.00
Support Serv - Technology	127,832.54	0.00	0.00	127,832.54	127,832.54
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	160,684.58	0.00	160,684.58	0.00	0.00
Community Services	247,321.42	0.00	247,321.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	39,934.73	0.00	39,934.73	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	472,956.09	272,838.85	200,117.24	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 **	448,772.23	448,772.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,288,798.11	2,288,798.11	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
	7,516,979.91	**3,074,686.38**	**3,797,355.55**	**644,937.98**	**246,001.42**

Michigan Department of Education
Costs for the Development of 2026-2027 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	4,072,133.72	0.00	4,072,133.72	0.00	0.00
Support Serv - Pupil	404,881.41	0.00	404,881.41	0.00	0.00
Support Serv - Instructional	220,417.13	0.00	220,417.13	0.00	0.00
Support Serv - Board of Ed	40,780.90	0.00	40,780.90	0.00	0.00
Support Serv - Executive Adm	189,135.38	0.00	189,135.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	315,267.21	0.00	315,267.21	0.00	0.00
Support Serv - Business	180,925.54	569.99	0.00	180,355.55	180,355.55
Operations and Maintenance	1,407,487.75	666,170.62	2,644.07	738,673.06	0.00
Pupil Transportation	632,560.97	0.00	632,560.97	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	500.00	0.00	500.00	0.00	0.00
Support Serv - Technology	345,135.39	143,550.00	0.00	201,585.39	201,585.39
Support Serv - Pupil Accounting	14,843.69	0.00	14,843.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	271,846.24	0.00	271,846.24	0.00	0.00
Community Services	394.07	0.00	394.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,139.66	0.00	43,139.66	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	800,451.87	395,162.50	405,289.37	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 **	1,109,675.00	1,109,675.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	459,517.38	459,517.38	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
	10,509,093.31	**2,774,645.49**	**6,613,833.82**	**1,120,614.00**	**381,940.94**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
51060 Onekama Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,529,548.43	6,569.00	2,522,979.43	0.00	0.00
Support Serv - Pupil	259,459.55	0.00	259,459.55	0.00	0.00
Support Serv - Instructional	68,152.44	0.00	68,152.44	0.00	0.00
Support Serv - Board of Ed	35,414.81	0.00	35,414.81	0.00	0.00
Support Serv - Executive Adm	351,326.72	0.00	351,326.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,558.30	0.00	279,558.30	0.00	0.00
Support Serv - Business	120,918.29	0.00	0.00	120,918.29	120,918.29
Operations and Maintenance	836,331.02	27,488.78	14,887.93	793,954.31	0.00
Pupil Transportation	203,840.47	0.00	203,840.47	0.00	0.00
Support Serv - Planning & Research	94.18	0.00	94.18	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,606.20	0.00	0.00	12,606.20	12,606.20
Support Serv - Technology	181,776.98	18,074.15	0.00	163,702.83	163,702.83
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	311,754.64	11,993.40	299,761.24	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	42,000.00	0.00	42,000.00	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	569,956.33	262,797.44	307,158.89	0.00	0.00
Community Services	378,905.63	59,613.76	319,291.87	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 **	1,273,811.00	1,273,811.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,389,113.57	1,389,113.57	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
	8,844,568.56	**3,049,461.10**	**4,703,925.83**	**1,091,181.63**	**297,227.32**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
51070 Manistee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,588,881.69	0.00	9,588,881.69	0.00	0.00
Support Serv - Pupil	1,466,400.55	0.00	1,466,400.55	0.00	0.00
Support Serv - Instructional	369,079.79	0.00	369,079.79	0.00	0.00
Support Serv - Board of Ed	181,740.73	0.00	181,740.73	0.00	0.00
Support Serv - Executive Adm	431,647.00	0.00	431,647.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,094,636.79	0.00	1,094,636.79	0.00	0.00
Support Serv - Business	551,385.71	0.00	49,493.27	501,892.44	501,892.44
Operations and Maintenance	2,247,244.31	59,514.00	158,658.00	2,029,072.31	0.00
Pupil Transportation	949,585.45	146,051.00	803,534.45	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	5,368.92	0.00	5,368.92	0.00	0.00
Support Serv - Technology	561,477.08	0.00	38,285.39	523,191.69	523,191.69
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	0.00	0.00	0.00	0.00	0.00
Community Services	203,868.54	0.00	203,868.54	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	2,057,579.39	821,913.95	1,235,665.44	0.00	0.00
Community Services	275,890.49	0.00	275,890.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,677,246.04	2,677,246.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,287,773.90	14,287,773.90	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
	36,949,806.38	**17,992,498.89**	**15,903,151.05**	**3,054,156.44**	**1,025,084.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
51903 Casman Alternative Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	313,698.11	0.00	313,698.11	0.00	0.00
Support Serv - Pupil	57,064.48	0.00	57,064.48	0.00	0.00
Support Serv - Instructional	16,805.30	0.00	16,805.30	0.00	0.00
Support Serv - Board of Ed	11,917.88	0.00	11,917.88	0.00	0.00
Support Serv - Executive Adm	201,310.38	0.00	201,310.38	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	30,659.50	0.00	0.00	30,659.50	30,659.50
Operations and Maintenance	76,987.40	13,617.00	0.00	63,370.40	0.00
Pupil Transportation	11,795.38	0.00	11,795.38	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	70,810.82	0.00	0.00	70,810.82	70,810.82
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	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
	802,549.25	**25,117.00**	**612,591.53**	**164,840.72**	**101,470.32**

Michigan Department of Education
Costs for the Development of 2026-2027 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	27,802,098.93	165,066.63	27,637,032.30	0.00	0.00
Support Serv - Pupil	4,560,526.12	7,894.41	4,552,631.71	0.00	0.00
Support Serv - Instructional	2,044,409.22	61,065.17	1,983,344.05	0.00	0.00
Support Serv - Board of Ed	72,139.42	0.00	72,139.42	0.00	0.00
Support Serv - Executive Adm	8,486,621.39	0.00	8,486,621.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,064,468.85	14,030.69	1,050,438.16	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	152,975.20	0.00	0.00	152,975.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	55,654.08	0.00	55,654.08	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	3,357,905.48	0.00	11,248.65	3,346,656.83	3,346,656.83
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	0.00	0.00	0.00	0.00	0.00
Community Services	546,230.81	0.00	546,230.81	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,143,029.50	**248,056.90**	**44,395,340.57**	**3,499,632.03**	**3,346,656.83**

Michigan Department of Education
Costs for the Development of 2026-2027 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	627,440.13	135,779.10	491,661.03	0.00	0.00
Support Serv - Pupil	2,239,035.81	1,878.00	2,237,157.81	0.00	0.00
Support Serv - Instructional	17,244,876.84	17,991.15	17,226,885.69	0.00	0.00
Support Serv - Board of Ed	34,869.36	24.09	34,845.27	0.00	0.00
Support Serv - Executive Adm	544,492.23	17,639.14	526,853.09	0.00	0.00
Support Serv - Grant Writer	331,202.33	24,066.83	307,135.50	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,055,062.90	14,147.06	110,275.14	930,640.70	930,640.70
Operations and Maintenance	692,349.78	92,929.72	83,359.23	516,060.83	0.00
Pupil Transportation	6,269.01	0.00	6,269.01	0.00	0.00
Support Serv - Planning & Research	2,210,952.15	3,553.80	2,207,398.35	0.00	0.00
Support Serv - Communication	994,236.68	0.00	994,236.68	0.00	0.00
Support Serv - Staff & Personnel	1,121,768.78	8,422.06	546,827.88	566,518.84	566,518.84
Support Serv - Technology	924,949.58	34,708.00	309,659.57	580,582.01	580,582.01
Support Serv - Pupil Accounting	86,781.21	6,919.60	79,861.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	12,687,731.39	0.00	12,687,731.39	0.00	0.00
Community Services	499,512.14	0.00	499,512.14	0.00	0.00
Payments to Government Agencies	8,823,658.54	8,823,658.54	0.00	0.00	0.00
Facilities Acquisition	78,286.50	28,732.50	49,554.00	0.00	0.00
Special Revenue Funds					
Instructional	1,367,182.77	0.00	1,367,182.77	0.00	0.00
Support Serv - Pupil	3,041,049.85	0.00	3,041,049.85	0.00	0.00
Support Serv - Instructional	1,195,650.61	0.00	1,195,650.61	0.00	0.00
Support Serv - Board of Ed	5,076.31	0.00	5,076.31	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	5,491.04	0.00	5,491.04	0.00	0.00
Support Serv - School Adm	664.99	0.00	664.99	0.00	0.00
Support Serv - Business	103,217.10	5,725.02	877.66	96,614.42	96,614.42
Operations and Maintenance	180,841.73	12,538.00	0.00	168,303.73	0.00
Pupil Transportation	2,276.17	0.00	2,276.17	0.00	0.00
Support Serv - Planning & Research	459,599.85	10,567.20	449,032.65	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	66,229.91	0.00	30,212.81	36,017.10	36,017.10
Support Serv - Technology	145,660.67	2,976.85	69,852.91	72,830.91	72,830.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,565.31	0.00	11,565.31	0.00	0.00
Community Services	145,130.78	0.00	145,130.78	0.00	0.00
Payments to Government Agencies	12,179,915.29	12,179,915.29	0.00	0.00	0.00
Facilities Acquisition	1,045,481.96	1,045,481.96	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,487,313.88	1,487,313.88	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	71,397.44	71,397.44	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	71,717,221.02	**24,026,365.23**	**44,723,287.25**	**2,967,568.54**	**2,283,203.98**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
52015 NICE Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,632,655.79	0.00	11,632,655.79	0.00	0.00
Support Serv - Pupil	962,380.03	0.00	962,380.03	0.00	0.00
Support Serv - Instructional	614,995.33	93,192.72	521,802.61	0.00	0.00
Support Serv - Board of Ed	61,135.56	0.00	61,135.56	0.00	0.00
Support Serv - Executive Adm	277,396.86	0.00	277,396.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	679,093.73	0.00	679,093.73	0.00	0.00
Support Serv - Business	334,975.11	111,233.77	1,332.92	222,408.42	222,408.42
Operations and Maintenance	1,737,342.58	51,389.07	90,636.63	1,595,316.88	0.00
Pupil Transportation	1,161,164.27	253,568.00	907,596.27	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	74,804.67	0.00	33,358.11	41,446.56	41,446.56
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	633,394.19	0.00	633,394.19	0.00	0.00
Community Services	159,217.65	0.00	159,217.65	0.00	0.00
Payments to Government Agencies	278,878.41	278,878.41	0.00	0.00	0.00
Facilities Acquisition	19,195.00	19,195.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,613.71	0.00	12,613.71	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	899,133.35	262,175.62	636,957.73	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 **	382,045.50	382,045.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,638,628.76	1,638,628.76	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
	21,559,050.50	**3,090,306.85**	**16,609,571.79**	**1,859,171.86**	**263,854.98**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
52040 Gwinn Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,640,522.33	13,514.82	8,627,007.51	0.00	0.00
Support Serv - Pupil	1,160,151.01	0.00	1,160,151.01	0.00	0.00
Support Serv - Instructional	503,529.25	0.00	503,529.25	0.00	0.00
Support Serv - Board of Ed	67,968.77	0.00	67,968.77	0.00	0.00
Support Serv - Executive Adm	275,423.72	1,207.08	274,216.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	845,434.95	0.00	845,434.95	0.00	0.00
Support Serv - Business	310,509.98	3,181.53	0.00	307,328.45	307,328.45
Operations and Maintenance	1,280,997.61	18,903.24	291.49	1,261,802.88	0.00
Pupil Transportation	1,200,155.84	208,677.96	991,477.88	0.00	0.00
Support Serv - Planning & Research	3,534.23	0.00	3,534.23	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,929.40	0.00	3,118.71	19,810.69	19,810.69
Support Serv - Technology	381,377.80	24,647.39	0.00	356,730.41	356,730.41
Support Serv - Pupil Accounting	62,941.76	0.00	62,941.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	329,514.53	165.64	329,348.89	0.00	0.00
Community Services	4,912.44	0.00	4,912.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	68,970.78	68,970.78	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,279,981.99	519,674.33	760,307.66	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 **	452,900.00	452,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	164,747.39	164,747.39	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
	17,056,503.78	**1,476,590.16**	**13,634,241.19**	**1,945,672.43**	**683,869.55**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
52090 Negaunee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,475,890.48	32,239.77	14,443,650.71	0.00	0.00
Support Serv - Pupil	1,334,126.92	0.00	1,334,126.92	0.00	0.00
Support Serv - Instructional	617,155.13	18,676.71	598,478.42	0.00	0.00
Support Serv - Board of Ed	75,356.58	0.00	75,356.58	0.00	0.00
Support Serv - Executive Adm	349,851.24	3,915.73	345,935.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,033,777.84	0.00	1,033,777.84	0.00	0.00
Support Serv - Business	333,559.61	0.00	2,475.56	331,084.05	331,084.05
Operations and Maintenance	1,621,758.31	0.00	130,999.21	1,490,759.10	0.00
Pupil Transportation	1,906,458.59	883,395.01	1,023,063.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,148.17	0.00	45,148.17	0.00	0.00
Support Serv - Staff & Personnel	2,834.75	0.00	0.00	2,834.75	2,834.75
Support Serv - Technology	153,351.63	0.00	6,048.52	147,303.11	147,303.11
Support Serv - Pupil Accounting	52,890.37	0.00	52,890.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	21,143.80	0.00	21,143.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,730.50	12,730.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	80,368.98	0.00	80,368.98	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	126,223.20	0.00	34,547.44	91,675.76	0.00
Pupil Transportation	61,402.99	0.00	61,402.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,655,801.92	466,761.21	1,189,040.71	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 **	857,041.20	857,041.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,513,748.15	1,513,748.15	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	8,896.12	8,896.12	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,339,516.48	**3,797,404.40**	**20,478,455.31**	**2,063,656.77**	**481,221.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
52100 Powell Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	912,947.50	3,502.19	909,445.31	0.00	0.00
Support Serv - Pupil	107,979.48	0.00	107,979.48	0.00	0.00
Support Serv - Instructional	59,898.90	821.98	59,076.92	0.00	0.00
Support Serv - Board of Ed	17,977.55	0.00	17,977.55	0.00	0.00
Support Serv - Executive Adm	192,551.49	6,425.74	186,125.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	32,177.46	2,991.04	0.00	29,186.42	29,186.42
Operations and Maintenance	185,195.03	220.39	0.00	184,974.64	0.00
Pupil Transportation	113,059.42	0.00	113,059.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,225.19	0.00	0.00	5,225.19	5,225.19
Support Serv - Technology	19,666.44	0.00	0.00	19,666.44	19,666.44
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	603.00	0.00	603.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,869.83	17,869.83	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	826.27	0.00	702.33	123.94	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	93,979.79	30,821.88	63,157.91	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	210,305.00	210,305.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,970,262.35	**272,958.05**	**1,458,127.67**	**239,176.63**	**54,078.05**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
52110 Republic-Michigamme Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,566,421.06	0.00	1,566,421.06	0.00	0.00
Support Serv - Pupil	28,099.81	0.00	28,099.81	0.00	0.00
Support Serv - Instructional	19,534.85	1,044.05	18,490.80	0.00	0.00
Support Serv - Board of Ed	23,153.21	0.00	23,153.21	0.00	0.00
Support Serv - Executive Adm	262,789.00	0.00	262,789.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	40,190.65	0.00	40,190.65	0.00	0.00
Support Serv - Business	56,155.21	7,659.03	0.00	48,496.18	48,496.18
Operations and Maintenance	454,725.25	1,489.98	1,500.00	451,735.27	0.00
Pupil Transportation	203,332.32	0.00	203,332.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,693.93	0.00	1,693.93	0.00	0.00
Support Serv - Staff & Personnel	846.25	0.00	700.00	146.25	146.25
Support Serv - Technology	24,835.68	13,820.00	0.00	11,015.68	11,015.68
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	22,321.00	0.00	22,321.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,257.00	19,257.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	149,605.18	33,066.21	116,538.97	0.00	0.00
Community Services	37,067.15	0.00	37,067.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,910,027.55	**76,336.27**	**2,322,297.90**	**511,393.38**	**59,658.11**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
52160 Wells Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	268,535.90	2,513.13	266,022.77	0.00	0.00
Support Serv - Pupil	2,255.10	0.00	2,255.10	0.00	0.00
Support Serv - Instructional	2,383.97	0.00	2,383.97	0.00	0.00
Support Serv - Board of Ed	12,010.50	0.00	12,010.50	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	117,203.41	558.33	116,645.08	0.00	0.00
Support Serv - Business	38,443.79	3,913.85	0.00	34,529.94	34,529.94
Operations and Maintenance	53,577.82	5,280.45	0.00	48,297.37	0.00
Pupil Transportation	49,474.31	543.00	48,931.31	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	992.53	0.00	0.00	992.53	992.53
Support Serv - Technology	3,228.00	0.00	0.00	3,228.00	3,228.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,500.00	2,500.00	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	40,710.18	8,937.03	31,773.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	591,315.51	**24,245.79**	**480,021.88**	**87,047.84**	**38,750.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
52170 Marquette Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,029,432.23	42,314.54	26,987,117.69	0.00	0.00
Support Serv - Pupil	4,668,164.81	197.21	4,667,967.60	0.00	0.00
Support Serv - Instructional	1,681,574.82	832.41	1,680,742.41	0.00	0.00
Support Serv - Board of Ed	82,314.63	0.00	82,314.63	0.00	0.00
Support Serv - Executive Adm	474,543.62	1,627.97	472,915.65	0.00	0.00
Support Serv - Grant Writer	40,712.94	0.00	40,712.94	0.00	0.00
Support Serv - School Adm	2,504,866.21	1,281.00	2,503,585.21	0.00	0.00
Support Serv - Business	752,720.25	3,525.80	16,880.68	732,313.77	732,313.77
Operations and Maintenance	4,822,642.26	542,368.83	2,850.00	4,277,423.43	0.00
Pupil Transportation	1,919,328.65	386,790.59	1,532,538.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,419.36	0.00	5,419.36	0.00	0.00
Support Serv - Staff & Personnel	340,616.37	7,248.00	74,831.16	258,537.21	258,537.21
Support Serv - Technology	884,805.88	66,541.27	1,350.00	816,914.61	816,914.61
Support Serv - Pupil Accounting	67,199.83	0.00	67,199.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,571,455.51	1,060.53	1,570,394.98	0.00	0.00
Community Services	264,797.80	10,292.74	254,505.06	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	14,827.51	0.00	0.00	14,827.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,135,298.77	1,168,969.90	966,328.87	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 **	657,875.00	657,875.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,198,266.72	3,198,266.72	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
	53,116,863.17	**6,089,192.51**	**40,927,654.13**	**6,100,016.53**	**1,807,765.59**

Michigan Department of Education
Costs for the Development of 2026-2027 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	6,022,593.63	51,739.25	5,970,854.38	0.00	0.00
Support Serv - Pupil	722,900.97	0.00	722,900.97	0.00	0.00
Support Serv - Instructional	554,219.15	37,248.54	516,970.61	0.00	0.00
Support Serv - Board of Ed	39,942.84	0.00	39,942.84	0.00	0.00
Support Serv - Executive Adm	316,502.65	0.00	316,502.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	577,577.86	0.00	577,577.86	0.00	0.00
Support Serv - Business	249,627.79	0.00	7,087.91	242,539.88	242,539.88
Operations and Maintenance	1,188,176.36	7,476.91	89,993.31	1,090,706.14	0.00
Pupil Transportation	709,328.62	298,215.00	411,113.62	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	1,991.74	0.00	0.00	1,991.74	1,991.74
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	95,123.74	0.00	95,123.74	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	218,865.33	0.00	218,865.33	0.00	0.00
Community Services	597,265.85	17,819.94	579,445.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,073.07	41,073.07	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	177.11	0.00	177.11	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	818,322.89	200,489.48	617,833.41	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	116,489.00	116,489.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	871,580.00	871,580.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,487,160.96	1,487,160.96	0.00	0.00	0.00
Trust Funds					
All Costs *	132,077.97	0.00	132,077.97	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	208,054.00	208,054.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,969,051.53	**3,337,346.15**	**10,296,467.62**	**1,335,237.76**	**244,531.62**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
52901 North Star Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,288,991.93	0.00	1,288,991.93	0.00	0.00
Support Serv - Pupil	80,183.52	0.00	80,183.52	0.00	0.00
Support Serv - Instructional	146,295.37	0.00	146,295.37	0.00	0.00
Support Serv - Board of Ed	25,991.45	0.00	25,991.45	0.00	0.00
Support Serv - Executive Adm	80,308.34	0.00	80,308.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	249,449.01	0.00	249,449.01	0.00	0.00
Support Serv - Business	42,048.39	0.00	0.00	42,048.39	42,048.39
Operations and Maintenance	238,560.07	6,444.40	22,759.61	209,356.06	0.00
Pupil Transportation	177,049.76	70,500.00	106,549.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,349.20	0.00	8,349.20	0.00	0.00
Support Serv - Staff & Personnel	44,943.54	0.00	433.45	44,510.09	44,510.09
Support Serv - Technology	11,610.50	0.00	0.00	11,610.50	11,610.50
Support Serv - Pupil Accounting	6,432.00	0.00	6,432.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,301.52	0.00	9,301.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	72,040.16	72,040.16	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	129,900.65	85,034.32	44,866.33	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
	2,611,455.41	**234,018.88**	**2,069,911.49**	**307,525.04**	**98,168.98**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,620,132.88	5,920.20	1,614,212.68	0.00	0.00
Support Serv - Pupil	1,106,606.59	0.00	1,106,606.59	0.00	0.00
Support Serv - Instructional	3,274,004.23	44,145.51	3,229,858.72	0.00	0.00
Support Serv - Board of Ed	38,249.56	0.00	38,249.56	0.00	0.00
Support Serv - Executive Adm	321,917.89	5,299.00	316,618.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	74,216.09	0.00	74,216.09	0.00	0.00
Support Serv - Business	718,209.02	323.89	0.00	717,885.13	717,885.13
Operations and Maintenance	151,602.94	71,363.79	0.00	80,239.15	0.00
Pupil Transportation	2,892.65	0.00	2,892.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,723.08	0.00	3,723.08	0.00	0.00
Support Serv - Staff & Personnel	80,660.17	0.00	7,256.36	73,403.81	73,403.81
Support Serv - Technology	186,622.95	0.00	0.00	186,622.95	186,622.95
Support Serv - Pupil Accounting	31,498.63	0.00	31,498.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,000.00	0.00	1,000.00	0.00	0.00
Community Services	269,387.27	0.00	269,387.27	0.00	0.00
Payments to Government Agencies	2,427,217.81	2,427,217.81	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,433,265.36	151,832.10	8,281,433.26	0.00	0.00
Support Serv - Pupil	7,802,116.29	0.00	7,802,116.29	0.00	0.00
Support Serv - Instructional	2,128,130.74	14,817.66	2,113,313.08	0.00	0.00
Support Serv - Board of Ed	49,710.22	0.00	49,710.22	0.00	0.00
Support Serv - Executive Adm	246,602.42	0.00	246,602.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	565,094.88	2,653.91	0.00	562,440.97	562,440.97
Operations and Maintenance	791,146.53	192,270.69	138,805.72	460,070.12	0.00
Pupil Transportation	2,338,378.97	696,677.33	1,641,701.64	0.00	0.00
Support Serv - Planning & Research	419,674.80	0.00	419,674.80	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	338,479.52	0.00	956.23	337,523.29	337,523.29
Support Serv - Technology	252,096.21	0.00	0.00	252,096.21	252,096.21
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	68,865.58	0.00	68,865.58	0.00	0.00
Community Services	27,209.86	0.00	27,209.86	0.00	0.00
Payments to Government Agencies	3,605,170.60	3,604,287.85	882.75	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	117,183.00	117,183.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,491,066.74	**7,333,992.74**	**27,486,792.37**	**2,670,281.63**	**2,129,972.36**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
53010 Mason County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,460,678.88	1,857.80	9,458,821.08	0.00	0.00
Support Serv - Pupil	296,164.41	0.00	296,164.41	0.00	0.00
Support Serv - Instructional	501,430.99	0.00	501,430.99	0.00	0.00
Support Serv - Board of Ed	28,378.70	0.00	28,378.70	0.00	0.00
Support Serv - Executive Adm	402,738.77	0.00	402,738.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	951,657.98	0.00	951,657.98	0.00	0.00
Support Serv - Business	281,488.70	0.00	0.00	281,488.70	281,488.70
Operations and Maintenance	1,398,942.77	0.00	88,667.30	1,310,275.47	0.00
Pupil Transportation	1,721,423.47	595,480.00	1,125,943.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	126.20	0.00	126.20	0.00	0.00
Support Serv - Staff & Personnel	7,930.77	0.00	7,930.77	0.00	0.00
Support Serv - Technology	409,282.81	0.00	0.00	409,282.81	409,282.81
Support Serv - Pupil Accounting	2,784.00	0.00	2,784.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	473,952.34	0.00	473,952.34	0.00	0.00
Community Services	1,080,987.80	227,452.38	853,535.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	111,153.00	111,153.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,845.35	0.00	11,784.22	61.13	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,015,885.54	480,601.85	535,283.69	0.00	0.00
Community Services	316,274.97	0.00	316,274.97	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 **	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
	19,631,127.45	**2,574,545.03**	**15,055,474.31**	**2,001,108.11**	**690,771.51**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
53020 Mason County Eastern Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,191,427.37	238.54	3,191,188.83	0.00	0.00
Support Serv - Pupil	50,932.17	0.00	50,932.17	0.00	0.00
Support Serv - Instructional	92,547.36	0.00	92,547.36	0.00	0.00
Support Serv - Board of Ed	42,474.40	0.00	42,474.40	0.00	0.00
Support Serv - Executive Adm	345,200.30	0.00	345,200.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	407,303.70	0.00	407,303.70	0.00	0.00
Support Serv - Business	94,799.01	0.00	0.00	94,799.01	94,799.01
Operations and Maintenance	1,010,446.33	125.30	544,835.17	465,485.86	0.00
Pupil Transportation	360,628.44	75,340.00	285,288.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,512.79	0.00	3,512.79	0.00	0.00
Support Serv - Technology	69,629.36	0.00	8,926.41	60,702.95	60,702.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	145,832.06	0.00	145,832.06	0.00	0.00
Community Services	1,405.91	0.00	1,405.91	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	415,974.07	189,162.02	226,812.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	248,940.79	248,940.79	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
	6,481,054.06	**513,806.65**	**5,346,259.59**	**620,987.82**	**155,501.96**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
53040 Ludington Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,269,064.35	2,096.39	17,266,967.96	0.00	0.00
Support Serv - Pupil	1,589,702.83	0.00	1,589,702.83	0.00	0.00
Support Serv - Instructional	1,061,231.44	0.00	1,061,231.44	0.00	0.00
Support Serv - Board of Ed	100,247.98	0.00	100,247.98	0.00	0.00
Support Serv - Executive Adm	594,113.71	0.00	594,113.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,000,678.08	0.00	2,000,678.08	0.00	0.00
Support Serv - Business	642,840.32	40,225.08	8,055.25	594,559.99	594,559.99
Operations and Maintenance	2,263,524.24	4,256.00	202,225.54	2,057,042.70	0.00
Pupil Transportation	1,437,713.64	0.00	1,437,713.64	0.00	0.00
Support Serv - Planning & Research	4,400.00	0.00	4,400.00	0.00	0.00
Support Serv - Communication	9,415.77	0.00	9,415.77	0.00	0.00
Support Serv - Staff & Personnel	148,212.62	0.00	1,063.85	147,148.77	147,148.77
Support Serv - Technology	217,860.33	0.00	168,427.46	49,432.87	49,432.87
Support Serv - Pupil Accounting	190.00	0.00	190.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	983,398.95	41,878.25	941,520.70	0.00	0.00
Community Services	111,330.81	4,497.24	106,833.57	0.00	0.00
Payments to Government Agencies	121,670.00	121,670.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,175,881.50	907,438.48	1,268,443.02	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 **	5,512,636.13	5,512,636.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,940,423.88	10,940,423.88	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
	47,184,536.58	**17,575,121.45**	**26,761,230.80**	**2,848,184.33**	**791,141.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
53901 Gateway To Success Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	555,306.11	3,200.00	552,106.11	0.00	0.00
Support Serv - Pupil	77,978.85	0.00	77,978.85	0.00	0.00
Support Serv - Instructional	212,702.75	5,628.00	207,074.75	0.00	0.00
Support Serv - Board of Ed	69,485.48	0.00	69,485.48	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	160,475.12	0.00	160,475.12	0.00	0.00
Support Serv - Business	47,261.93	0.00	0.00	47,261.93	47,261.93
Operations and Maintenance	178,554.14	36,624.24	4,272.41	137,657.49	0.00
Pupil Transportation	52,368.58	0.00	52,368.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,494.00	0.00	42,494.00	0.00	0.00
Support Serv - Staff & Personnel	59,627.47	0.00	25,268.00	34,359.47	34,359.47
Support Serv - Technology	86,118.39	0.00	0.00	86,118.39	86,118.39
Support Serv - Pupil Accounting	45,578.39	0.00	45,578.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,416.97	0.00	19,416.97	0.00	0.00
Community Services	5,493.93	0.00	5,493.93	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,612,862.11	**45,452.24**	**1,262,012.59**	**305,397.28**	**167,739.79**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
54000 Mecosta-Osceola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,670,127.39	45,286.98	1,624,840.41	0.00	0.00
Support Serv - Pupil	472,689.13	0.00	472,689.13	0.00	0.00
Support Serv - Instructional	1,246,206.87	0.00	1,246,206.87	0.00	0.00
Support Serv - Board of Ed	38,480.72	0.00	38,480.72	0.00	0.00
Support Serv - Executive Adm	226,968.13	0.00	226,968.13	0.00	0.00
Support Serv - Grant Writer	4,744.72	0.00	4,744.72	0.00	0.00
Support Serv - School Adm	777.39	0.00	777.39	0.00	0.00
Support Serv - Business	151,770.79	19,316.64	7,029.56	125,424.59	125,424.59
Operations and Maintenance	256,539.20	6,400.00	22,544.55	227,594.65	0.00
Pupil Transportation	97,845.50	0.00	97,845.50	0.00	0.00
Support Serv - Planning & Research	11,520.75	0.00	11,520.75	0.00	0.00
Support Serv - Communication	3,021.15	0.00	3,021.15	0.00	0.00
Support Serv - Staff & Personnel	144,296.50	0.00	55,465.70	88,830.80	88,830.80
Support Serv - Technology	218,687.26	0.00	5,908.80	212,778.46	212,778.46
Support Serv - Pupil Accounting	57,743.94	0.00	57,743.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	294,721.91	0.00	294,721.91	0.00	0.00
Payments to Government Agencies	2,024,096.77	2,024,096.77	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,322,327.25	248,802.52	8,073,524.73	0.00	0.00
Support Serv - Pupil	8,028,965.63	0.00	8,028,965.63	0.00	0.00
Support Serv - Instructional	1,741,267.37	0.00	1,741,267.37	0.00	0.00
Support Serv - Board of Ed	117,073.38	0.00	117,073.38	0.00	0.00
Support Serv - Executive Adm	220,761.75	0.00	220,761.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,623.33	0.00	371,623.33	0.00	0.00
Support Serv - Business	600,563.79	103,576.31	17,739.62	479,247.86	479,247.86
Operations and Maintenance	1,133,236.07	58,103.67	28,069.99	1,047,062.41	0.00
Pupil Transportation	1,971,456.26	183,458.66	1,787,997.60	0.00	0.00
Support Serv - Planning & Research	217,142.52	0.00	217,142.52	0.00	0.00
Support Serv - Communication	9,209.23	0.00	9,209.23	0.00	0.00
Support Serv - Staff & Personnel	389,053.26	0.00	17,610.45	371,442.81	371,442.81
Support Serv - Technology	605,896.35	0.00	21,006.39	584,889.96	584,889.96
Support Serv - Pupil Accounting	54,436.65	0.00	54,436.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,539.09	0.00	15,539.09	0.00	0.00
Community Services	42,287.74	0.00	42,287.74	0.00	0.00
Payments to Government Agencies	3,151,534.58	3,151,534.58	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	993,805.13	993,805.13	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
	34,906,417.50	**6,834,381.26**	**24,934,764.70**	**3,137,271.54**	**1,862,614.48**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
54010 Big Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,343,385.79	155,742.38	19,187,643.41	0.00	0.00
Support Serv - Pupil	1,643,402.40	2,928.00	1,640,474.40	0.00	0.00
Support Serv - Instructional	1,571,091.15	0.00	1,571,091.15	0.00	0.00
Support Serv - Board of Ed	82,548.48	0.00	82,548.48	0.00	0.00
Support Serv - Executive Adm	434,271.26	0.00	434,271.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,023,058.94	0.00	2,023,058.94	0.00	0.00
Support Serv - Business	537,863.49	5,045.73	994.08	531,823.68	531,823.68
Operations and Maintenance	4,746,872.46	504,397.05	80,465.47	4,162,009.94	0.00
Pupil Transportation	1,729,444.84	390,225.34	1,339,219.50	0.00	0.00
Support Serv - Planning & Research	32,111.30	0.00	32,111.30	0.00	0.00
Support Serv - Communication	172,721.15	0.00	172,721.15	0.00	0.00
Support Serv - Staff & Personnel	118,158.39	0.00	3,213.00	114,945.39	114,945.39
Support Serv - Technology	832,900.70	157,359.36	2,380.43	673,160.91	673,160.91
Support Serv - Pupil Accounting	27,940.14	0.00	27,940.14	0.00	0.00
Support Serv - Central - Other	92,821.68	0.00	92,821.68	0.00	0.00
Support Serv - Other	994,869.16	11,213.56	983,655.60	0.00	0.00
Community Services	103,497.59	1,994.00	101,503.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,325.50	30,325.50	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	2,404,317.00	1,248,514.12	1,155,802.88	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	272,699.24	272,699.24	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,638,619.50	2,638,619.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	437,766.55	437,766.55	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
	40,270,686.71	**5,856,830.33**	**28,931,916.46**	**5,481,939.92**	**1,319,929.98**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
54025 Chippewa Hills School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,188,456.87	0.00	15,188,456.87	0.00	0.00
Support Serv - Pupil	920,847.92	0.00	920,847.92	0.00	0.00
Support Serv - Instructional	226,142.73	0.00	226,142.73	0.00	0.00
Support Serv - Board of Ed	89,063.32	0.00	89,063.32	0.00	0.00
Support Serv - Executive Adm	560,639.54	0.00	560,639.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,815,765.10	0.00	1,815,765.10	0.00	0.00
Support Serv - Business	683,557.23	53,333.86	8,258.24	621,965.13	621,965.13
Operations and Maintenance	2,375,149.97	51,269.22	35,157.93	2,288,722.82	0.00
Pupil Transportation	2,038,661.64	584,478.00	1,454,183.64	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	987,144.77	169,551.99	287,575.04	530,017.74	530,017.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	594.75	0.00	594.75	0.00	0.00
Support Serv - Other	554,739.67	0.00	554,739.67	0.00	0.00
Community Services	37,406.62	0.00	37,406.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,173,517.51	1,045,040.84	1,128,476.67	0.00	0.00
Community Services	333,341.70	0.00	333,341.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,820.00	14,820.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,241,492.53	6,241,492.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,485,968.59	2,485,968.59	0.00	0.00	0.00
Trust Funds					
All Costs *	6,450.00	0.00	6,450.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,733,760.46	**10,645,955.03**	**22,647,099.74**	**3,440,705.69**	**1,151,982.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
54040 Morley Stanwood Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,881,149.10	7,170.00	8,873,979.10	0.00	0.00
Support Serv - Pupil	920,448.33	0.00	920,448.33	0.00	0.00
Support Serv - Instructional	674,326.00	0.00	674,326.00	0.00	0.00
Support Serv - Board of Ed	79,180.80	0.00	79,180.80	0.00	0.00
Support Serv - Executive Adm	367,879.29	0.00	367,879.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	829,675.77	0.00	829,675.77	0.00	0.00
Support Serv - Business	334,272.19	338.00	6,420.00	327,514.19	327,514.19
Operations and Maintenance	1,531,330.56	0.00	150,366.44	1,380,964.12	0.00
Pupil Transportation	715,060.73	9,500.00	705,560.73	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	12,298.79	0.00	12,298.79	0.00	0.00
Support Serv - Technology	279,430.70	0.00	0.00	279,430.70	279,430.70
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	373,556.46	27,260.20	346,296.26	0.00	0.00
Community Services	54,163.35	0.00	54,163.35	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	1,157,338.23	411,482.12	745,856.11	0.00	0.00
Community Services	60,294.86	0.00	60,294.86	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 **	1,211,315.22	1,211,315.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,268,452.43	1,268,452.43	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
	18,750,172.81	**2,935,517.97**	**13,826,745.83**	**1,987,909.01**	**606,944.89**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
54901 Crossroads Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,208,724.00	0.00	1,208,724.00	0.00	0.00
Support Serv - Pupil	62,840.00	0.00	62,840.00	0.00	0.00
Support Serv - Instructional	59,762.00	0.00	59,762.00	0.00	0.00
Support Serv - Board of Ed	70,645.00	0.00	70,645.00	0.00	0.00
Support Serv - Executive Adm	293,262.00	0.00	293,262.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,938.00	0.00	161,938.00	0.00	0.00
Support Serv - Business	80,166.00	31,815.00	0.00	48,351.00	48,351.00
Operations and Maintenance	486,657.00	0.00	35,014.00	451,643.00	0.00
Pupil Transportation	141,441.00	0.00	141,441.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	73,422.00	0.00	0.00	73,422.00	73,422.00
Support Serv - Pupil Accounting	8,621.00	0.00	8,621.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	87,526.00	0.00	87,526.00	0.00	0.00
Community Services	3,750.00	0.00	3,750.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,020.00	0.00	7,020.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	338,617.00	121,678.00	216,939.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,084,391.00	**153,493.00**	**2,357,482.00**	**573,416.00**	**121,773.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
55000 Menominee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	458,445.95	375.78	458,070.17	0.00	0.00
Support Serv - Pupil	585,048.01	547.38	584,500.63	0.00	0.00
Support Serv - Instructional	548,471.07	1,324.70	547,146.37	0.00	0.00
Support Serv - Board of Ed	62,392.88	0.00	62,392.88	0.00	0.00
Support Serv - Executive Adm	381,515.34	0.00	381,515.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	13,653.90	0.00	13,653.90	0.00	0.00
Support Serv - Business	273,367.02	1,530.56	166,021.39	105,815.07	105,815.07
Operations and Maintenance	295,944.95	23,255.00	42,516.12	230,173.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	42,000.00	0.00	42,000.00	0.00	0.00
Support Serv - Communication	8,542.16	0.00	8,542.16	0.00	0.00
Support Serv - Staff & Personnel	176,387.34	0.00	0.00	176,387.34	176,387.34
Support Serv - Technology	186,653.83	14,987.05	1,464.53	170,202.25	170,202.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,927.08	0.00	1,927.08	0.00	0.00
Support Serv - Other	16,060.66	0.00	16,060.66	0.00	0.00
Community Services	764,326.73	59,347.00	704,979.73	0.00	0.00
Payments to Government Agencies	2,556,215.65	2,556,215.65	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	619,814.01	586.09	619,227.92	0.00	0.00
Support Serv - Pupil	2,669,303.01	0.00	2,669,303.01	0.00	0.00
Support Serv - Instructional	467,826.06	0.00	467,826.06	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,500.00	0.00	0.00	4,500.00	0.00
Pupil Transportation	323,894.02	0.00	323,894.02	0.00	0.00
Support Serv - Planning & Research	36,400.00	0.00	36,400.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,643.90	0.00	22,259.00	29,384.90	29,384.90
Support Serv - Pupil Accounting	1,220.60	0.00	1,220.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	12,946.51	100.74	12,845.77	0.00	0.00
Community Services	112,110.46	0.00	112,110.46	0.00	0.00
Payments to Government Agencies	106,387.49	106,387.49	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,776,998.63	**2,764,657.44**	**7,295,877.80**	**716,463.39**	**481,789.56**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
55010 Carney-Nadeau Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,081,681.46	0.00	2,081,681.46	0.00	0.00
Support Serv - Pupil	60,230.19	0.00	60,230.19	0.00	0.00
Support Serv - Instructional	5,841.48	0.00	5,841.48	0.00	0.00
Support Serv - Board of Ed	7,666.09	0.00	7,666.09	0.00	0.00
Support Serv - Executive Adm	182,074.65	0.00	182,074.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	68,776.98	0.00	68,776.98	0.00	0.00
Support Serv - Business	148,967.96	1,736.69	16,193.89	131,037.38	131,037.38
Operations and Maintenance	330,176.60	2,720.91	43,887.09	283,568.60	0.00
Pupil Transportation	268,839.94	0.00	268,839.94	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	27,665.84	1,750.00	1,132.00	24,783.84	24,783.84
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	149,048.05	0.00	149,048.05	0.00	0.00
Community Services	3,208.00	0.00	3,208.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,215.02	18,215.02	0.00	0.00	0.00
Special Revenue Funds					
Instructional	259,259.90	0.00	259,259.90	0.00	0.00
Support Serv - Pupil	83,000.00	0.00	83,000.00	0.00	0.00
Support Serv - Instructional	94,017.54	0.00	94,017.54	0.00	0.00
Support Serv - Board of Ed	575.00	0.00	575.00	0.00	0.00
Support Serv - Executive Adm	78,678.06	0.00	78,678.06	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	37,643.63	0.00	11,200.00	26,443.63	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	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	6,578.74	6,578.74	0.00	0.00	0.00
Support Serv - Pupil Accounting	25,149.53	0.00	25,149.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	215,866.91	123,101.98	92,764.93	0.00	0.00
Community Services	17,745.44	0.00	17,745.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,236.98	11,236.98	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
	4,253,580.99	**165,340.32**	**3,622,407.22**	**465,833.45**	**155,821.22**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
55100 Menominee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,922,878.93	414.00	9,922,464.93	0.00	0.00
Support Serv - Pupil	739,503.43	0.00	739,503.43	0.00	0.00
Support Serv - Instructional	275,509.21	0.00	275,509.21	0.00	0.00
Support Serv - Board of Ed	20,150.00	0.00	20,150.00	0.00	0.00
Support Serv - Executive Adm	642,553.61	0.00	642,553.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,006,517.62	0.00	1,006,517.62	0.00	0.00
Support Serv - Business	346,933.61	59,334.67	0.00	287,598.94	287,598.94
Operations and Maintenance	1,883,216.20	264,704.70	12,707.93	1,605,803.57	0.00
Pupil Transportation	903,906.34	13,860.62	890,045.72	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	181,734.22	0.00	181,734.22	0.00	0.00
Support Serv - Technology	523,967.43	51,539.05	0.00	472,428.38	472,428.38
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	304,337.20	0.00	304,337.20	0.00	0.00
Community Services	98,937.38	0.00	98,937.38	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	1,000,115.53	350,633.26	649,482.27	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 **	1,892,895.28	1,892,895.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	318,258.73	318,258.73	0.00	0.00	0.00
Trust Funds					
All Costs *	140,752.85	0.00	140,752.85	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,202,167.57	**2,951,640.31**	**14,884,696.37**	**2,365,830.89**	**760,027.32**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
55115 North Central Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,668,046.01	33,249.40	2,634,796.61	0.00	0.00
Support Serv - Pupil	104,475.24	0.00	104,475.24	0.00	0.00
Support Serv - Instructional	72,061.77	0.00	72,061.77	0.00	0.00
Support Serv - Board of Ed	13,420.47	0.00	13,420.47	0.00	0.00
Support Serv - Executive Adm	286,064.66	0.00	286,064.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	342,374.96	0.00	342,374.96	0.00	0.00
Support Serv - Business	60,687.24	14,779.24	6,961.00	38,947.00	38,947.00
Operations and Maintenance	551,020.76	0.00	68,015.38	483,005.38	0.00
Pupil Transportation	386,611.27	103,214.00	283,397.27	0.00	0.00
Support Serv - Planning & Research	499.00	0.00	499.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	11,923.94	11,923.94	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	109,407.79	2,067.00	107,340.79	0.00	0.00
Community Services	9,082.71	0.00	9,082.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	58,359.09	58,359.09	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	419,064.14	125,914.68	293,149.46	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 **	709,027.08	709,027.08	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
	5,802,126.13	**1,058,534.43**	**4,221,639.32**	**521,952.38**	**38,947.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
55120 Stephenson Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,676,187.95	1,194.93	3,674,993.02	0.00	0.00
Support Serv - Pupil	221,463.50	0.00	221,463.50	0.00	0.00
Support Serv - Instructional	40,572.57	0.00	40,572.57	0.00	0.00
Support Serv - Board of Ed	96,910.51	0.00	96,910.51	0.00	0.00
Support Serv - Executive Adm	350,009.22	0.00	350,009.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	410,031.25	0.00	410,031.25	0.00	0.00
Support Serv - Business	103,897.93	4,935.03	0.00	98,962.90	98,962.90
Operations and Maintenance	715,249.23	123,449.89	0.00	591,799.34	0.00
Pupil Transportation	363,150.11	0.00	363,150.11	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	4,573.95	0.00	4,573.95	0.00	0.00
Support Serv - Technology	114,220.87	17,096.07	6,268.00	90,856.80	90,856.80
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	279,780.12	0.00	279,780.12	0.00	0.00
Community Services	2,046.72	0.00	2,046.72	0.00	0.00
Payments to Government Agencies	6,882,190.63	6,882,190.63	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	466,286.64	161,359.57	304,927.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	156,317.41	156,317.41	0.00	0.00	0.00
Trust Funds					
All Costs *	66,500.00	0.00	66,500.00	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
	13,949,388.61	**7,346,543.53**	**5,821,226.04**	**781,619.04**	**189,819.70**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
55900 Uplift Michigan Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,339,049.75	1,569.79	3,337,479.96	0.00	0.00
Support Serv - Pupil	555,366.66	0.00	555,366.66	0.00	0.00
Support Serv - Instructional	296,807.46	0.00	296,807.46	0.00	0.00
Support Serv - Board of Ed	25,643.00	0.00	25,643.00	0.00	0.00
Support Serv - Executive Adm	1,358,221.03	0.00	1,358,221.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	531,760.09	4,322.78	527,437.31	0.00	0.00
Support Serv - Business	227,005.08	0.00	0.00	227,005.08	227,005.08
Operations and Maintenance	34,683.24	0.00	0.00	34,683.24	0.00
Pupil Transportation	1,044.31	0.00	1,044.31	0.00	0.00
Support Serv - Planning & Research	24,000.00	0.00	24,000.00	0.00	0.00
Support Serv - Communication	730,256.98	0.00	730,256.98	0.00	0.00
Support Serv - Staff & Personnel	396,008.63	0.00	4,332.77	391,675.86	391,675.86
Support Serv - Technology	91,021.64	0.00	0.00	91,021.64	91,021.64
Support Serv - Pupil Accounting	82,119.08	0.00	82,119.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	111,579.47	25.15	111,554.32	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,804,566.42	**5,917.72**	**7,054,262.88**	**744,385.82**	**709,702.58**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,765,608.00	0.00	2,765,608.00	0.00	0.00
Support Serv - Pupil	774,815.00	0.00	774,815.00	0.00	0.00
Support Serv - Instructional	107,679.00	0.00	107,679.00	0.00	0.00
Support Serv - Board of Ed	131,494.00	0.00	131,494.00	0.00	0.00
Support Serv - Executive Adm	75,080.00	0.00	75,080.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	448,099.00	0.00	448,099.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	37,786.00	0.00	4,768.00	33,018.00	0.00
Pupil Transportation	26,608.00	0.00	26,608.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,539.00	0.00	9,539.00	0.00	0.00
Community Services	2,197.00	0.00	2,197.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	578,893.00	395,039.00	183,854.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,957,798.00	**395,039.00**	**4,529,741.00**	**33,018.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	195,843.05	0.00	195,843.05	0.00	0.00
Support Serv - Pupil	568,494.55	0.00	568,494.55	0.00	0.00
Support Serv - Instructional	1,693,684.88	0.00	1,693,684.88	0.00	0.00
Support Serv - Board of Ed	125,257.50	0.00	125,257.50	0.00	0.00
Support Serv - Executive Adm	500,619.96	0.00	500,619.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	341,918.43	1,083.03	94,234.28	246,601.12	246,601.12
Operations and Maintenance	854,692.88	53,488.32	7,871.36	793,333.20	0.00
Pupil Transportation	518.34	0.00	518.34	0.00	0.00
Support Serv - Planning & Research	2,216.47	0.00	2,216.47	0.00	0.00
Support Serv - Communication	142,133.45	0.00	142,133.45	0.00	0.00
Support Serv - Staff & Personnel	108,266.88	0.00	6,566.54	101,700.34	101,700.34
Support Serv - Technology	299,710.08	24,275.95	1,749.00	273,685.13	273,685.13
Support Serv - Pupil Accounting	68,708.00	0.00	68,708.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,839,303.64	13,382.32	1,825,921.32	0.00	0.00
Payments to Government Agencies	9,915,485.75	9,915,485.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,302,897.27	3,032.33	8,299,864.94	0.00	0.00
Support Serv - Pupil	6,542,260.84	0.00	6,542,260.84	0.00	0.00
Support Serv - Instructional	2,279,764.09	0.00	2,279,764.09	0.00	0.00
Support Serv - Board of Ed	10,900.00	0.00	10,900.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	164,146.02	0.00	51,595.57	112,550.45	112,550.45
Operations and Maintenance	108,557.38	0.00	32,204.31	76,353.07	0.00
Pupil Transportation	87,998.37	64,310.00	23,688.37	0.00	0.00
Support Serv - Planning & Research	196,201.91	0.00	196,201.91	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	293,312.69	0.00	84,953.12	208,359.57	208,359.57
Support Serv - Technology	8,692.42	0.00	2,487.23	6,205.19	6,205.19
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	0.00	0.00	0.00	0.00	0.00
Community Services	45,073.00	0.00	45,073.00	0.00	0.00
Payments to Government Agencies	10,269,225.40	10,269,225.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,795,700.00	1,795,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,489,316.86	8,489,316.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	104,501.76	0.00	104,501.76	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,355,401.87	**30,629,299.96**	**22,907,313.84**	**1,818,788.07**	**949,101.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
56010 Midland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	65,414,952.73	367,964.45	65,046,988.28	0.00	0.00
Support Serv - Pupil	8,305,932.51	389.99	8,305,542.52	0.00	0.00
Support Serv - Instructional	7,651,630.75	1,890.96	7,649,739.79	0.00	0.00
Support Serv - Board of Ed	360,551.41	0.00	360,551.41	0.00	0.00
Support Serv - Executive Adm	1,011,215.90	0.00	1,011,215.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,114,632.94	8,618.75	6,106,014.19	0.00	0.00
Support Serv - Business	1,371,189.25	156,206.49	0.00	1,214,982.76	1,214,982.76
Operations and Maintenance	7,050,848.93	76,883.64	12,477.24	6,961,488.05	0.00
Pupil Transportation	3,208,275.25	31,870.99	3,176,404.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	226,899.22	0.00	226,899.22	0.00	0.00
Support Serv - Staff & Personnel	703,647.82	0.00	72,213.29	631,434.53	631,434.53
Support Serv - Technology	1,774,028.05	276,847.43	0.00	1,497,180.62	1,497,180.62
Support Serv - Pupil Accounting	159,724.20	0.00	159,724.20	0.00	0.00
Support Serv - Central - Other	331,417.58	0.00	331,417.58	0.00	0.00
Support Serv - Other	2,050,006.38	197,614.55	1,852,391.83	0.00	0.00
Community Services	252,055.40	0.00	252,055.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,334,724.31	4,334,724.31	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	4,526.11	0.00	4,189.37	336.74	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,809,073.75	2,440,261.11	3,368,812.64	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	28,106.00	28,106.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,639,926.13	8,639,926.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,927,250.72	2,927,250.72	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
	127,730,615.34	**19,488,555.52**	**97,936,637.12**	**10,305,422.70**	**3,343,597.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
56020 Bullock Creek School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,908,820.45	12,257.88	13,896,562.57	0.00	0.00
Support Serv - Pupil	1,567,185.16	0.00	1,567,185.16	0.00	0.00
Support Serv - Instructional	1,173,738.03	0.00	1,173,738.03	0.00	0.00
Support Serv - Board of Ed	50,333.13	0.00	50,333.13	0.00	0.00
Support Serv - Executive Adm	308,913.01	0.00	308,913.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,551,331.78	0.00	1,551,331.78	0.00	0.00
Support Serv - Business	468,811.07	114,016.06	37,725.80	317,069.21	317,069.21
Operations and Maintenance	2,442,372.43	164,282.37	248,021.74	2,030,068.32	0.00
Pupil Transportation	1,592,085.49	0.00	1,592,085.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	96,420.09	0.00	96,420.09	0.00	0.00
Support Serv - Staff & Personnel	79,288.22	0.00	79,288.22	0.00	0.00
Support Serv - Technology	250,366.41	217,097.83	14,697.00	18,571.58	18,571.58
Support Serv - Pupil Accounting	55,422.10	0.00	55,422.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	411,891.84	650.52	411,241.32	0.00	0.00
Community Services	3,862.58	0.00	3,862.58	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	40,538.00	40,538.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,843,383.78	970,634.68	872,749.10	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 **	2,365,641.85	2,365,641.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,384,220.52	2,384,220.52	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
	30,594,625.94	**6,269,339.71**	**21,959,577.12**	**2,365,709.11**	**335,640.79**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
56030 Coleman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,914,692.52	3,791.00	4,910,901.52	0.00	0.00
Support Serv - Pupil	756,078.57	0.00	756,078.57	0.00	0.00
Support Serv - Instructional	396,992.56	9,000.00	387,992.56	0.00	0.00
Support Serv - Board of Ed	60,797.22	0.00	60,797.22	0.00	0.00
Support Serv - Executive Adm	302,538.68	0.00	302,538.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	486,075.71	0.00	486,075.71	0.00	0.00
Support Serv - Business	345,440.89	8,573.65	0.00	336,867.24	336,867.24
Operations and Maintenance	1,000,473.06	51,424.60	38,570.89	910,477.57	0.00
Pupil Transportation	555,997.86	0.00	555,997.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,218.36	0.00	48,218.36	0.00	0.00
Support Serv - Staff & Personnel	35,735.14	0.00	35,735.14	0.00	0.00
Support Serv - Technology	221,628.24	18,737.00	0.00	202,891.24	202,891.24
Support Serv - Pupil Accounting	16,443.00	0.00	16,443.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	279,785.33	0.00	279,785.33	0.00	0.00
Community Services	27,129.59	0.00	27,129.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	269,850.54	269,850.54	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	759,165.17	61,313.60	697,851.57	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	151,017.46	151,017.46	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,481,108.77	4,481,108.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	351,942.06	351,942.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,461,110.73	**5,406,758.68**	**8,604,116.00**	**1,450,236.05**	**539,758.48**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
56050 Meridian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,477,152.50	89,897.58	11,387,254.92	0.00	0.00
Support Serv - Pupil	1,373,776.23	0.00	1,373,776.23	0.00	0.00
Support Serv - Instructional	1,248,479.48	6,378.00	1,242,101.48	0.00	0.00
Support Serv - Board of Ed	76,695.32	19,456.20	57,239.12	0.00	0.00
Support Serv - Executive Adm	370,739.12	0.00	370,739.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,644,397.63	0.00	1,644,397.63	0.00	0.00
Support Serv - Business	449,038.37	133,499.15	0.00	315,539.22	315,539.22
Operations and Maintenance	1,611,384.09	5,150.00	40,260.66	1,565,973.43	0.00
Pupil Transportation	1,247,707.02	86,331.00	1,161,376.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,513.72	0.00	11,513.72	0.00	0.00
Support Serv - Staff & Personnel	71,176.15	0.00	60,257.01	10,919.14	10,919.14
Support Serv - Technology	768,543.92	318,040.59	688.94	449,814.39	449,814.39
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	372,196.07	0.00	372,196.07	0.00	0.00
Community Services	797,374.53	33,663.80	763,710.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	72,749.24	72,749.24	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,404,320.15	606,162.74	798,157.41	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 **	10,660,436.04	10,660,436.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	400,667.60	400,667.60	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
	34,058,347.18	**12,432,431.94**	**19,283,669.06**	**2,342,246.18**	**776,272.75**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
56901 Windover High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	577,461.67	3,330.45	574,131.22	0.00	0.00
Support Serv - Pupil	63,351.22	0.00	63,351.22	0.00	0.00
Support Serv - Instructional	8,762.76	0.00	8,762.76	0.00	0.00
Support Serv - Board of Ed	23,664.23	0.00	23,664.23	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	247,396.94	0.00	247,396.94	0.00	0.00
Support Serv - Business	68,638.23	12,723.00	3,040.19	52,875.04	52,875.04
Operations and Maintenance	171,879.51	0.00	0.00	171,879.51	0.00
Pupil Transportation	82,201.88	0.00	82,201.88	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	19,509.27	0.00	0.00	19,509.27	19,509.27
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	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	78,595.00	52,250.00	26,345.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,341,460.71	**68,303.45**	**1,028,893.44**	**244,263.82**	**72,384.31**

Michigan Department of Education
Costs for the Development of 2026-2027 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	539,278.64	0.00	539,278.64	0.00	0.00
Support Serv - Pupil	147,075.07	0.00	147,075.07	0.00	0.00
Support Serv - Instructional	10,580.86	0.00	10,580.86	0.00	0.00
Support Serv - Board of Ed	27,597.74	0.00	27,597.74	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	323,961.19	0.00	323,961.19	0.00	0.00
Support Serv - Business	118,843.10	9,414.00	0.00	109,429.10	109,429.10
Operations and Maintenance	483,235.11	0.00	0.00	483,235.11	0.00
Pupil Transportation	79,547.90	0.00	79,547.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,532.82	0.00	10,532.82	0.00	0.00
Support Serv - Staff & Personnel	15,081.93	0.00	0.00	15,081.93	15,081.93
Support Serv - Technology	13,262.52	0.00	0.00	13,262.52	13,262.52
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	12,929.20	0.00	12,929.20	0.00	0.00
Community Services	1,147.82	1,147.82	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	46,880.21	34,620.05	12,260.16	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,829,954.11	**45,181.87**	**1,163,763.58**	**621,008.66**	**137,773.55**

Michigan Department of Education
Costs for the Development of 2026-2027 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	9,054,070.82	33,078.79	9,020,992.03	0.00	0.00
Support Serv - Pupil	986,118.97	0.00	986,118.97	0.00	0.00
Support Serv - Instructional	708,407.16	0.00	708,407.16	0.00	0.00
Support Serv - Board of Ed	71,799.36	0.00	71,799.36	0.00	0.00
Support Serv - Executive Adm	430,423.79	2,092.80	428,330.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	960,267.51	0.00	960,267.51	0.00	0.00
Support Serv - Business	221,489.33	24,417.55	0.00	197,071.78	197,071.78
Operations and Maintenance	1,537,837.58	12,587.80	105,818.55	1,419,431.23	0.00
Pupil Transportation	1,192,361.40	49,385.98	1,142,975.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,500.00	0.00	0.00	8,500.00	8,500.00
Support Serv - Technology	247,493.56	35,133.97	3,683.43	208,676.16	208,676.16
Support Serv - Pupil Accounting	16,724.60	0.00	16,724.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	368,381.46	33,717.51	334,663.95	0.00	0.00
Community Services	276,893.75	0.00	276,893.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	103,105.27	72,435.27	30,670.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,201,539.21	500,339.71	701,199.50	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 **	1,264,761.90	1,264,761.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,650,175.67	**2,027,951.28**	**14,788,545.22**	**1,833,679.17**	**414,247.94**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
57030 McBain Rural Agricultural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,465,000.21	40,006.20	8,424,994.01	0.00	0.00
Support Serv - Pupil	697,017.81	78,953.00	618,064.81	0.00	0.00
Support Serv - Instructional	565,526.57	0.00	565,526.57	0.00	0.00
Support Serv - Board of Ed	108,373.93	0.00	108,373.93	0.00	0.00
Support Serv - Executive Adm	357,014.03	0.00	357,014.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	720,473.59	2,821.94	717,651.65	0.00	0.00
Support Serv - Business	156,231.12	33,378.65	0.00	122,852.47	122,852.47
Operations and Maintenance	1,640,115.22	136,185.75	192,658.97	1,311,270.50	0.00
Pupil Transportation	931,419.93	0.00	931,419.93	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	654,315.19	56,572.00	1,368.23	596,374.96	596,374.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	75,351.41	0.00	75,351.41	0.00	0.00
Support Serv - Other	512,382.42	62,301.07	450,081.35	0.00	0.00
Community Services	144,422.07	0.00	144,422.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	166,217.48	166,217.48	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,336,405.71	648,793.24	687,612.47	0.00	0.00
Community Services	18,474.88	0.00	18,474.88	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 **	328,748.46	328,748.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,347,909.16	2,347,909.16	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
	19,225,399.19	**3,901,886.95**	**13,293,014.31**	**2,030,497.93**	**719,227.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58000 Monroe ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,051,592.96	378,727.65	6,672,865.31	0.00	0.00
Support Serv - Pupil	2,510,641.72	0.00	2,510,641.72	0.00	0.00
Support Serv - Instructional	3,763,704.63	0.00	3,763,704.63	0.00	0.00
Support Serv - Board of Ed	53,409.04	0.00	53,409.04	0.00	0.00
Support Serv - Executive Adm	566,976.82	0.00	566,976.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	490,692.59	0.00	490,692.59	0.00	0.00
Support Serv - Business	1,626,266.62	573.90	442,990.98	1,182,701.74	1,182,701.74
Operations and Maintenance	628,346.35	4,499.98	239,577.77	384,268.60	0.00
Pupil Transportation	217,124.16	0.00	217,124.16	0.00	0.00
Support Serv - Planning & Research	259,552.98	0.00	259,552.98	0.00	0.00
Support Serv - Communication	143,817.10	0.00	143,817.10	0.00	0.00
Support Serv - Staff & Personnel	508,110.61	1,696.31	46,582.51	459,831.79	459,831.79
Support Serv - Technology	2,711,737.82	438,702.73	106,479.16	2,166,555.93	2,166,555.93
Support Serv - Pupil Accounting	53,960.03	0.00	53,960.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,203.39	0.00	4,203.39	0.00	0.00
Community Services	1,100,765.47	0.00	1,100,765.47	0.00	0.00
Payments to Government Agencies	4,887,049.58	4,887,049.58	0.00	0.00	0.00
Facilities Acquisition	49,730.78	4,808.28	44,922.50	0.00	0.00
Special Revenue Funds					
Instructional	16,046,687.35	44,369.95	16,002,317.40	0.00	0.00
Support Serv - Pupil	20,717,381.51	0.00	20,717,381.51	0.00	0.00
Support Serv - Instructional	3,109,618.49	0.00	3,109,618.49	0.00	0.00
Support Serv - Board of Ed	73,327.53	0.00	73,327.53	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	536,753.03	0.00	536,753.03	0.00	0.00
Support Serv - Business	118,318.46	8,834.13	0.00	109,484.33	109,484.33
Operations and Maintenance	1,062,225.80	4,755.99	120,055.63	937,414.18	0.00
Pupil Transportation	1,380,437.08	62,565.00	1,317,872.08	0.00	0.00
Support Serv - Planning & Research	180,269.12	0.00	180,269.12	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,187.96	0.00	0.00	23,187.96	23,187.96
Support Serv - Technology	189,884.45	22,394.64	4,487.38	163,002.43	163,002.43
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	257,385.60	82,299.18	175,086.42	0.00	0.00
Community Services	257,849.30	0.00	257,849.30	0.00	0.00
Payments to Government Agencies	14,932,514.94	14,932,514.94	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,547,876.99	3,547,876.99	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
	89,061,400.26	**24,421,669.25**	**59,213,284.05**	**5,426,446.96**	**4,104,764.18**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58010 Monroe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,397,873.18	315,383.79	36,082,489.39	0.00	0.00
Support Serv - Pupil	6,098,957.07	0.00	6,098,957.07	0.00	0.00
Support Serv - Instructional	4,787,966.39	19,046.08	4,768,920.31	0.00	0.00
Support Serv - Board of Ed	437,064.07	5,201.00	431,863.07	0.00	0.00
Support Serv - Executive Adm	446,261.44	3,678.93	442,582.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,942,482.28	141,592.43	4,800,889.85	0.00	0.00
Support Serv - Business	1,025,317.53	16,394.78	90,134.61	918,788.14	918,788.14
Operations and Maintenance	8,603,621.47	682,923.51	217,294.33	7,703,403.63	0.00
Pupil Transportation	3,731,706.75	0.00	3,731,706.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	167,929.13	0.00	167,929.13	0.00	0.00
Support Serv - Staff & Personnel	974,608.70	22,769.59	88,606.91	863,232.20	863,232.20
Support Serv - Technology	2,213,392.86	175,600.81	106,654.68	1,931,137.37	1,931,137.37
Support Serv - Pupil Accounting	182,735.08	9,593.89	173,141.19	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,212,808.39	59,380.26	1,153,428.13	0.00	0.00
Community Services	1,134,807.82	12,161.62	1,122,646.20	0.00	0.00
Payments to Government Agencies	8,717.43	8,717.43	0.00	0.00	0.00
Facilities Acquisition	730,837.35	723,106.45	7,730.90	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,261,609.60	2,852,759.19	2,408,850.41	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 **	3,436,387.60	3,436,387.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,003,483.67	13,003,483.67	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
	94,798,567.81	**21,488,181.03**	**61,893,825.44**	**11,416,561.34**	**3,713,157.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58020 Airport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,205,099.37	364,144.61	24,840,954.76	0.00	0.00
Support Serv - Pupil	1,729,418.24	0.00	1,729,418.24	0.00	0.00
Support Serv - Instructional	945,435.73	31,875.00	913,560.73	0.00	0.00
Support Serv - Board of Ed	68,775.32	0.00	68,775.32	0.00	0.00
Support Serv - Executive Adm	387,723.20	0.00	387,723.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,135,683.39	374.99	2,135,308.40	0.00	0.00
Support Serv - Business	485,752.29	0.00	3,221.23	482,531.06	482,531.06
Operations and Maintenance	3,332,634.20	69,470.72	10,129.13	3,253,034.35	0.00
Pupil Transportation	2,360,568.02	0.00	2,360,568.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,351.81	0.00	43,351.81	0.00	0.00
Support Serv - Staff & Personnel	103,477.52	0.00	10,303.39	93,174.13	93,174.13
Support Serv - Technology	774,776.35	103,131.56	133.50	671,511.29	671,511.29
Support Serv - Pupil Accounting	223,678.39	0.00	223,678.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	744,420.11	23,111.47	721,308.64	0.00	0.00
Community Services	513,810.88	0.00	513,810.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	87,001.18	87,001.18	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	4,179.47	0.00	4,178.03	1.44	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	2,184,050.22	165,172.97	2,018,877.25	0.00	0.00
Community Services	1,182,471.18	0.00	1,182,471.18	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 **	1,997,972.59	1,997,972.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	557,370.94	557,370.94	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
	45,067,650.40	**3,399,626.03**	**37,167,772.10**	**4,500,252.27**	**1,247,216.48**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58030 Bedford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,093,774.24	45,474.01	29,048,300.23	0.00	0.00
Support Serv - Pupil	2,538,828.98	0.00	2,538,828.98	0.00	0.00
Support Serv - Instructional	1,899,066.24	5,997.00	1,893,069.24	0.00	0.00
Support Serv - Board of Ed	386,318.76	0.00	386,318.76	0.00	0.00
Support Serv - Executive Adm	759,072.20	0.00	759,072.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,645,287.37	0.00	3,645,287.37	0.00	0.00
Support Serv - Business	552,333.76	0.00	45,776.39	506,557.37	506,557.37
Operations and Maintenance	4,465,934.83	55,631.12	643,499.55	3,766,804.16	0.00
Pupil Transportation	3,400,450.66	250,000.00	3,150,450.66	0.00	0.00
Support Serv - Planning & Research	58,412.95	0.00	58,412.95	0.00	0.00
Support Serv - Communication	71,617.94	0.00	71,617.94	0.00	0.00
Support Serv - Staff & Personnel	718,479.09	0.00	126,251.79	592,227.30	592,227.30
Support Serv - Technology	160,839.64	0.00	11,072.79	149,766.85	149,766.85
Support Serv - Pupil Accounting	11,485.37	0.00	11,485.37	0.00	0.00
Support Serv - Central - Other	144,997.18	0.00	144,997.18	0.00	0.00
Support Serv - Other	1,380,259.55	39,529.60	1,340,729.95	0.00	0.00
Community Services	3,323.67	0.00	3,323.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,482.93	0.00	4,482.93	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	796,595.72	466,248.91	330,346.81	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	82,110.00	0.00	0.00	82,110.00	82,110.00
Operations and Maintenance	2,375.67	741.87	0.00	1,633.80	0.00
Pupil Transportation	470.68	0.00	470.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	825,205.80	0.00	0.00	825,205.80	825,205.80
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	2,957,377.58	1,165,723.00	1,791,654.58	0.00	0.00
Community Services	1,258,890.26	98,153.86	1,160,736.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,583,850.00	2,583,850.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	260,396.91	260,396.91	0.00	0.00	0.00
Trust Funds					
All Costs *	102,082.07	20,065.08	82,016.99	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,164,320.05	**4,991,811.36**	**47,248,203.41**	**5,924,305.28**	**2,155,867.32**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58050 Dundee Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,035,072.57	142,914.88	12,892,157.69	0.00	0.00
Support Serv - Pupil	750,131.43	0.00	750,131.43	0.00	0.00
Support Serv - Instructional	197,954.28	0.00	197,954.28	0.00	0.00
Support Serv - Board of Ed	142,357.03	0.00	142,357.03	0.00	0.00
Support Serv - Executive Adm	390,971.05	0.00	390,971.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,258,599.56	0.00	1,258,599.56	0.00	0.00
Support Serv - Business	359,535.91	46,361.41	7,456.51	305,717.99	305,717.99
Operations and Maintenance	2,717,390.36	250,973.62	155,631.58	2,310,785.16	0.00
Pupil Transportation	1,261,633.43	292,622.00	969,011.43	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	21,544.56	0.00	17,529.22	4,015.34	4,015.34
Support Serv - Technology	23,525.77	0.00	22,627.56	898.21	898.21
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	616,980.49	0.00	616,980.49	0.00	0.00
Community Services	117,289.67	0.00	117,289.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	160.65	0.00	160.65	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	74,547.84	0.00	74,547.84	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	236,116.41	177,627.91	44,709.99	13,778.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	547,734.29	129,493.56	0.00	418,240.73	418,240.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,489,220.74	98,368.24	1,390,852.50	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 **	9,798,256.38	9,798,256.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,418,552.54	7,418,552.54	0.00	0.00	0.00
Trust Funds					
All Costs *	45,416.64	0.00	45,416.64	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,502,991.60	**18,355,170.54**	**19,094,385.12**	**3,053,435.94**	**728,872.27**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58070 Ida Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,520,448.09	31,044.80	10,489,403.29	0.00	0.00
Support Serv - Pupil	1,266,328.60	0.00	1,266,328.60	0.00	0.00
Support Serv - Instructional	265,315.09	0.00	265,315.09	0.00	0.00
Support Serv - Board of Ed	95,210.70	0.00	95,210.70	0.00	0.00
Support Serv - Executive Adm	387,462.03	382.00	387,080.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,530,079.41	4,851.50	1,525,227.91	0.00	0.00
Support Serv - Business	383,284.26	13,607.56	12,481.00	357,195.70	357,195.70
Operations and Maintenance	1,544,113.55	1,100.30	135,919.30	1,407,093.95	0.00
Pupil Transportation	816,763.47	0.00	816,763.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,161.98	0.00	10,161.98	0.00	0.00
Support Serv - Staff & Personnel	1,085.15	0.00	1,085.15	0.00	0.00
Support Serv - Technology	1,956.02	0.00	0.00	1,956.02	1,956.02
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	421,890.01	18,578.50	403,311.51	0.00	0.00
Community Services	5,811.27	0.00	5,811.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	262.41	262.41	0.00	0.00	0.00
Special Revenue Funds					
Instructional	166,363.93	147,600.20	18,763.73	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200.00	0.00	200.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	364,556.99	60,496.82	19,821.78	284,238.39	284,238.39
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	1,456,379.26	582,860.79	873,518.47	0.00	0.00
Community Services	12,035.11	0.00	12,035.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	61,841.50	61,841.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	957,318.75	957,318.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,884,444.97	5,884,444.97	0.00	0.00	0.00
Trust Funds					
All Costs *	5,060.23	0.00	5,060.23	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,158,372.78	**7,764,390.10**	**16,343,498.62**	**2,050,484.06**	**643,390.11**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58080 Jefferson Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,244,938.05	476,981.05	10,767,957.00	0.00	0.00
Support Serv - Pupil	775,924.11	0.00	775,924.11	0.00	0.00
Support Serv - Instructional	648,718.48	0.00	648,718.48	0.00	0.00
Support Serv - Board of Ed	111,362.53	0.00	111,362.53	0.00	0.00
Support Serv - Executive Adm	379,020.44	0.00	379,020.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,128,000.13	0.00	1,128,000.13	0.00	0.00
Support Serv - Business	534,416.84	24,744.70	8,141.36	501,530.78	501,530.78
Operations and Maintenance	2,986,071.37	86,176.64	106,705.14	2,793,189.59	0.00
Pupil Transportation	1,435,463.64	397,750.70	1,037,712.94	0.00	0.00
Support Serv - Planning & Research	14,745.00	0.00	14,745.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	45,394.26	0.00	37,572.67	7,821.59	7,821.59
Support Serv - Technology	597,829.96	267,457.08	0.00	330,372.88	330,372.88
Support Serv - Pupil Accounting	98,689.10	0.00	98,689.10	0.00	0.00
Support Serv - Central - Other	190.06	0.00	190.06	0.00	0.00
Support Serv - Other	533,786.83	11,500.00	522,286.83	0.00	0.00
Community Services	388,646.88	5,475.33	383,171.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	617,181.48	609,544.60	7,636.88	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	13.98	13.98	0.00	0.00	0.00
Operations and Maintenance	10,625.14	0.00	10,253.26	371.88	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	1,681,234.78	509,734.93	1,171,499.85	0.00	0.00
Community Services	854,587.88	77,812.81	776,775.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	49,900.50	49,900.50	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	936,229.22	936,229.22	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
	25,072,970.66	**3,453,321.54**	**17,986,362.40**	**3,633,286.72**	**839,725.25**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58090 Mason Consolidated Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,361,420.95	55,796.92	8,305,624.03	0.00	0.00
Support Serv - Pupil	761,363.92	4,122.10	757,241.82	0.00	0.00
Support Serv - Instructional	152,179.26	0.00	152,179.26	0.00	0.00
Support Serv - Board of Ed	150,511.21	0.00	150,511.21	0.00	0.00
Support Serv - Executive Adm	351,217.59	0.00	351,217.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	892,286.25	0.00	892,286.25	0.00	0.00
Support Serv - Business	307,996.37	26,963.72	51,551.61	229,481.04	229,481.04
Operations and Maintenance	1,888,312.28	126,350.90	136,929.75	1,625,031.63	0.00
Pupil Transportation	685,734.55	79,963.00	605,771.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,992.53	0.00	52,992.53	0.00	0.00
Support Serv - Staff & Personnel	43,778.18	0.00	3,837.85	39,940.33	39,940.33
Support Serv - Technology	60,364.68	18,296.75	0.00	42,067.93	42,067.93
Support Serv - Pupil Accounting	1,533.28	0.00	1,533.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	355,863.94	1,520.88	354,343.06	0.00	0.00
Community Services	59,353.09	0.00	59,353.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	845.50	845.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	129,335.12	78,954.46	50,380.66	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	68,250.22	369.00	67,881.22	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	658.20	0.00	0.00	658.20	658.20
Support Serv - Technology	120,965.66	5,098.84	0.00	115,866.82	115,866.82
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	953,148.30	373,621.24	579,527.06	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	513,637.00	513,637.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,911,748.08	**1,285,540.31**	**12,573,161.82**	**2,053,045.95**	**428,014.32**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58100 Summerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,490,520.73	22,336.88	4,468,183.85	0.00	0.00
Support Serv - Pupil	373,269.05	0.00	373,269.05	0.00	0.00
Support Serv - Instructional	57,005.46	0.00	57,005.46	0.00	0.00
Support Serv - Board of Ed	65,531.03	0.00	65,531.03	0.00	0.00
Support Serv - Executive Adm	264,701.16	0.00	264,701.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	551,751.68	153.68	551,598.00	0.00	0.00
Support Serv - Business	228,071.00	859.20	1,009.36	226,202.44	226,202.44
Operations and Maintenance	993,196.32	96,613.65	109,161.99	787,420.68	0.00
Pupil Transportation	378,056.58	0.00	378,056.58	0.00	0.00
Support Serv - Planning & Research	1,628.00	0.00	1,628.00	0.00	0.00
Support Serv - Communication	2,951.54	0.00	2,951.54	0.00	0.00
Support Serv - Staff & Personnel	19,949.46	0.00	7,446.64	12,502.82	12,502.82
Support Serv - Technology	54,996.23	0.00	665.43	54,330.80	54,330.80
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	252,572.84	32.85	252,539.99	0.00	0.00
Community Services	12,635.52	0.00	12,635.52	0.00	0.00
Payments to Government Agencies	9,600.00	9,600.00	0.00	0.00	0.00
Facilities Acquisition	24,271.60	24,271.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	132,137.32	44,354.23	87,783.09	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,895.72	0.00	8,807.19	1,088.53	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	35,941.04	1,202.00	0.00	34,739.04	34,739.04
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	636,466.69	205,334.48	431,132.21	0.00	0.00
Community Services	39,728.87	0.00	39,728.87	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 **	427,800.00	427,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,062,677.84	**832,558.57**	**7,113,834.96**	**1,116,284.31**	**327,775.10**

Michigan Department of Education
Costs for the Development of 2026-2027 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	6,579,571.88	49,994.47	6,529,577.41	0.00	0.00
Support Serv - Pupil	197,775.09	0.00	197,775.09	0.00	0.00
Support Serv - Instructional	363,079.96	43,782.00	319,297.96	0.00	0.00
Support Serv - Board of Ed	60,233.92	0.00	60,233.92	0.00	0.00
Support Serv - Executive Adm	331,430.30	301.13	331,129.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	660,914.09	3,612.06	657,302.03	0.00	0.00
Support Serv - Business	284,640.43	189.99	19,116.40	265,334.04	265,334.04
Operations and Maintenance	1,148,876.36	55,743.31	74,164.27	1,018,968.78	0.00
Pupil Transportation	369,839.73	0.00	369,839.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,349.19	0.00	15,349.19	0.00	0.00
Support Serv - Staff & Personnel	135,553.39	0.00	9,294.76	126,258.63	126,258.63
Support Serv - Technology	107,222.61	615.05	5,477.00	101,130.56	101,130.56
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	413,329.93	48,037.00	365,292.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	710,951.94	244,382.48	466,569.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,317,817.95	1,317,817.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,660,169.32	1,660,169.32	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
	14,356,756.09	**3,424,644.76**	**9,420,419.32**	**1,511,692.01**	**492,723.23**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58901 Horizon Science Academy New Bedford
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	644,340.00	69,719.00	574,621.00	0.00	0.00
Support Serv - Pupil	71,746.00	0.00	71,746.00	0.00	0.00
Support Serv - Instructional	4,914.00	0.00	4,914.00	0.00	0.00
Support Serv - Board of Ed	11,310.00	0.00	11,310.00	0.00	0.00
Support Serv - Executive Adm	122,800.00	0.00	122,800.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,199.00	0.00	171,199.00	0.00	0.00
Support Serv - Business	20,196.00	16,561.00	0.00	3,635.00	3,635.00
Operations and Maintenance	189,144.00	0.00	0.00	189,144.00	0.00
Pupil Transportation	45,705.00	0.00	45,705.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,915.00	0.00	17,915.00	0.00	0.00
Support Serv - Staff & Personnel	19,053.00	0.00	0.00	19,053.00	19,053.00
Support Serv - Technology	26,214.00	0.00	0.00	26,214.00	26,214.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,550.78	15,550.78	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,360,086.78	**101,830.78**	**1,020,210.00**	**238,046.00**	**48,902.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
58902 Triumph Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,920,598.00	0.00	3,920,598.00	0.00	0.00
Support Serv - Pupil	355,463.00	0.00	355,463.00	0.00	0.00
Support Serv - Instructional	1,306,533.00	0.00	1,306,533.00	0.00	0.00
Support Serv - Board of Ed	153,144.00	0.00	153,144.00	0.00	0.00
Support Serv - Executive Adm	393,563.00	0.00	393,563.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	819,669.00	0.00	819,669.00	0.00	0.00
Support Serv - Business	361,638.00	0.00	0.00	361,638.00	361,638.00
Operations and Maintenance	1,456,225.00	0.00	33,159.00	1,423,066.00	0.00
Pupil Transportation	8,344.00	0.00	8,344.00	0.00	0.00
Support Serv - Planning & Research	13,268.00	0.00	13,268.00	0.00	0.00
Support Serv - Communication	94,797.00	0.00	94,797.00	0.00	0.00
Support Serv - Staff & Personnel	669,010.00	0.00	0.00	669,010.00	669,010.00
Support Serv - Technology	138,093.00	0.00	0.00	138,093.00	138,093.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	92,351.00	0.00	92,351.00	0.00	0.00
Support Serv - Other	13,801.00	0.00	13,801.00	0.00	0.00
Community Services	7,904.00	0.00	7,904.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,804,401.00	**0.00**	**7,212,594.00**	**2,591,807.00**	**1,168,741.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
59000 Montcalm Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	943,844.51	0.00	943,844.51	0.00	0.00
Support Serv - Pupil	1,415,746.34	0.00	1,415,746.34	0.00	0.00
Support Serv - Instructional	1,437,582.06	0.00	1,437,582.06	0.00	0.00
Support Serv - Board of Ed	65,671.40	0.00	65,671.40	0.00	0.00
Support Serv - Executive Adm	390,832.99	0.00	390,832.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	981,200.34	685.74	96,986.69	883,527.91	883,527.91
Operations and Maintenance	736,425.13	234,660.00	73,651.12	428,114.01	0.00
Pupil Transportation	9,164.84	0.00	9,164.84	0.00	0.00
Support Serv - Planning & Research	18,000.02	0.00	18,000.02	0.00	0.00
Support Serv - Communication	41,139.34	0.00	41,139.34	0.00	0.00
Support Serv - Staff & Personnel	114,778.54	0.00	66,196.20	48,582.34	48,582.34
Support Serv - Technology	1,092,850.64	44,538.00	22,411.97	1,025,900.67	1,025,900.67
Support Serv - Pupil Accounting	59,000.00	0.00	59,000.00	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	465,169.07	0.00	465,169.07	0.00	0.00
Payments to Government Agencies	5,295,091.15	5,295,091.15	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,992,009.81	161,252.66	7,830,757.15	0.00	0.00
Support Serv - Pupil	8,750,146.94	4,020.00	8,746,126.94	0.00	0.00
Support Serv - Instructional	1,569,734.32	0.00	1,569,734.32	0.00	0.00
Support Serv - Board of Ed	118,627.50	0.00	118,627.50	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	187,899.07	0.00	187,899.07	0.00	0.00
Support Serv - Business	15,152.99	15,152.99	0.00	0.00	0.00
Operations and Maintenance	1,481,645.42	322,503.91	15,990.88	1,143,150.63	0.00
Pupil Transportation	2,667,407.59	806,707.26	1,860,700.33	0.00	0.00
Support Serv - Planning & Research	343,687.51	0.00	343,687.51	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	64,448.61	0.00	2,650.89	61,797.72	61,797.72
Support Serv - Technology	478,141.54	23,035.00	2,989.31	452,117.23	452,117.23
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	129,401.37	0.00	129,401.37	0.00	0.00
Community Services	24,701.72	0.00	24,701.72	0.00	0.00
Payments to Government Agencies	3,093,185.23	3,093,185.23	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	69,010.25	69,010.25	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
	40,051,696.24	**10,069,842.19**	**25,938,663.54**	**4,043,190.51**	**2,471,925.87**

Michigan Department of Education
Costs for the Development of 2026-2027 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	6,421,359.17	66,575.53	6,354,783.64	0.00	0.00
Support Serv - Pupil	597,026.37	0.00	597,026.37	0.00	0.00
Support Serv - Instructional	173,359.58	0.00	173,359.58	0.00	0.00
Support Serv - Board of Ed	41,228.90	0.00	41,228.90	0.00	0.00
Support Serv - Executive Adm	298,511.33	15,857.99	282,653.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	426,439.77	800.16	425,639.61	0.00	0.00
Support Serv - Business	240,104.45	25,767.28	2,268.86	212,068.31	212,068.31
Operations and Maintenance	1,202,944.50	227,830.17	18,736.55	956,377.78	0.00
Pupil Transportation	607,334.23	177,415.12	429,919.11	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	14,378.10	0.00	9,600.00	4,778.10	4,778.10
Support Serv - Technology	240,779.63	22,692.89	1,839.85	216,246.89	216,246.89
Support Serv - Pupil Accounting	52,986.10	0.00	52,986.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,366.87	25,739.52	250,627.35	0.00	0.00
Community Services	15,726.30	0.00	15,726.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,363.56	29,363.56	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	10,190.18	0.00	0.00	10,190.18	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	772,976.11	295,864.45	477,111.66	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	94,094.54	93,038.54	1,056.00	0.00	0.00
Debt Service Funds					
All Costs **	1,364,310.99	1,364,310.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,901.54	44,901.54	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
	12,924,382.22	**2,390,157.74**	**9,134,563.22**	**1,399,661.26**	**433,093.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
59045 Montabella Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,843,751.37	27,640.19	6,816,111.18	0.00	0.00
Support Serv - Pupil	826,194.72	0.00	826,194.72	0.00	0.00
Support Serv - Instructional	622,970.03	0.00	622,970.03	0.00	0.00
Support Serv - Board of Ed	60,568.18	0.00	60,568.18	0.00	0.00
Support Serv - Executive Adm	239,766.28	0.00	239,766.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	627,844.55	0.00	627,844.55	0.00	0.00
Support Serv - Business	140,866.94	14,691.34	0.00	126,175.60	126,175.60
Operations and Maintenance	904,999.62	3,767.48	13,035.41	888,196.73	0.00
Pupil Transportation	842,446.16	282,697.00	559,749.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	57,602.57	0.00	57,602.57	0.00	0.00
Support Serv - Staff & Personnel	16,746.50	0.00	0.00	16,746.50	16,746.50
Support Serv - Technology	188,336.18	15,222.30	0.00	173,113.88	173,113.88
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	263,736.30	3,253.64	260,482.66	0.00	0.00
Community Services	6,763.16	0.00	6,763.16	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	13,447.90	0.00	13,447.90	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	889,355.04	464,856.69	424,498.35	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 **	1,406,982.88	1,406,982.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	576,742.47	576,742.47	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
	14,529,120.85	**2,795,853.99**	**10,529,034.15**	**1,204,232.71**	**316,035.98**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
59070 Greenville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,792,061.67	105,700.13	30,686,361.54	0.00	0.00
Support Serv - Pupil	3,688,844.56	0.00	3,688,844.56	0.00	0.00
Support Serv - Instructional	2,878,597.87	18,663.08	2,859,934.79	0.00	0.00
Support Serv - Board of Ed	159,571.62	0.00	159,571.62	0.00	0.00
Support Serv - Executive Adm	1,012,184.29	0.00	1,012,184.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,932,983.67	0.00	2,932,983.67	0.00	0.00
Support Serv - Business	839,912.77	313,682.30	1,520.45	524,710.02	524,710.02
Operations and Maintenance	4,426,311.84	100,969.66	77,446.85	4,247,895.33	0.00
Pupil Transportation	2,111,893.73	360,279.00	1,751,614.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,446.38	0.00	5,446.38	0.00	0.00
Support Serv - Staff & Personnel	423,279.90	0.00	2,200.00	421,079.90	421,079.90
Support Serv - Technology	1,079,376.00	202,076.13	135.11	877,164.76	877,164.76
Support Serv - Pupil Accounting	4,745.27	0.00	4,745.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,858,184.21	54,572.03	1,803,612.18	0.00	0.00
Community Services	947,750.72	212.25	947,538.47	0.00	0.00
Payments to Government Agencies	295,558.00	295,558.00	0.00	0.00	0.00
Facilities Acquisition	2,140.00	2,140.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,582.39	7,582.39	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,506,581.17	1,756,567.80	1,750,013.37	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 **	9,251,683.57	9,251,683.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	3,000.00	0.00	3,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	66,227,689.63	**12,469,686.34**	**47,687,153.28**	**6,070,850.01**	**1,822,954.68**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
59080 Tri County Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,661,396.61	34,792.33	13,626,604.28	0.00	0.00
Support Serv - Pupil	1,699,896.53	0.00	1,699,896.53	0.00	0.00
Support Serv - Instructional	1,219,888.07	0.00	1,219,888.07	0.00	0.00
Support Serv - Board of Ed	159,486.11	0.00	159,486.11	0.00	0.00
Support Serv - Executive Adm	323,415.47	0.00	323,415.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,618,274.24	0.00	1,618,274.24	0.00	0.00
Support Serv - Business	294,540.76	0.00	184.20	294,356.56	294,356.56
Operations and Maintenance	2,125,138.41	46,169.23	20,623.11	2,058,346.07	0.00
Pupil Transportation	1,239,572.50	15,362.00	1,224,210.50	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	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - Technology	457,513.71	89,451.49	15,742.50	352,319.72	352,319.72
Support Serv - Pupil Accounting	194,073.90	0.00	194,073.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	505,547.89	0.00	505,547.89	0.00	0.00
Community Services	101,995.24	0.00	101,995.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	555,123.66	555,123.66	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	36,310.44	0.00	36,310.44	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	432.20	0.00	432.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,687,340.87	834,701.42	852,639.45	0.00	0.00
Community Services	107,740.51	4,454.90	103,285.61	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 **	2,069,600.00	2,069,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,785,723.60	1,785,723.60	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	21,912.50	21,912.50	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,884,923.22	**5,457,291.13**	**21,722,609.74**	**2,705,022.35**	**646,676.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
59090 Lakeview Community Schools (Montcalm)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,863,640.89	18,143.26	7,845,497.63	0.00	0.00
Support Serv - Pupil	919,895.80	0.00	919,895.80	0.00	0.00
Support Serv - Instructional	394,734.86	0.00	394,734.86	0.00	0.00
Support Serv - Board of Ed	58,691.51	0.00	58,691.51	0.00	0.00
Support Serv - Executive Adm	334,900.05	0.00	334,900.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	922,947.60	0.00	922,947.60	0.00	0.00
Support Serv - Business	178,547.36	37,244.87	0.00	141,302.49	141,302.49
Operations and Maintenance	1,714,666.02	146,458.70	102,891.55	1,465,315.77	0.00
Pupil Transportation	798,574.34	0.00	798,574.34	0.00	0.00
Support Serv - Planning & Research	6,393.75	0.00	6,393.75	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,638.10	0.00	12,487.12	10,150.98	10,150.98
Support Serv - Technology	234,969.77	0.00	10,154.00	224,815.77	224,815.77
Support Serv - Pupil Accounting	29,500.90	0.00	29,500.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	453,708.60	81,482.08	372,226.52	0.00	0.00
Community Services	20,561.49	4,775.00	15,786.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,500.00	0.00	2,500.00	0.00	0.00
Special Revenue Funds					
Instructional	74,218.40	56,904.70	17,313.70	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,184.94	0.00	6,123.09	61.85	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	25,084.53	0.00	0.00	25,084.53	25,084.53
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	1,062,559.97	518,421.12	544,138.85	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 **	2,566,345.79	2,566,345.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,154,121.04	14,154,121.04	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
	31,845,385.71	**17,583,896.56**	**12,394,757.76**	**1,866,731.39**	**401,353.77**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
59125 Central Montcalm Public School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,196,437.16	79,772.10	11,116,665.06	0.00	0.00
Support Serv - Pupil	1,283,926.18	0.00	1,283,926.18	0.00	0.00
Support Serv - Instructional	881,303.17	0.00	881,303.17	0.00	0.00
Support Serv - Board of Ed	63,446.03	0.00	63,446.03	0.00	0.00
Support Serv - Executive Adm	454,547.41	0.00	454,547.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,209,618.64	0.00	1,209,618.64	0.00	0.00
Support Serv - Business	259,624.97	36,310.78	1,566.61	221,747.58	221,747.58
Operations and Maintenance	2,338,988.37	155,722.49	207,421.97	1,975,843.91	0.00
Pupil Transportation	1,587,132.74	438,476.14	1,148,656.60	0.00	0.00
Support Serv - Planning & Research	8,023.31	0.00	8,023.31	0.00	0.00
Support Serv - Communication	6,734.36	0.00	6,734.36	0.00	0.00
Support Serv - Staff & Personnel	46,696.69	0.00	11,503.16	35,193.53	35,193.53
Support Serv - Technology	309,357.79	24,517.09	511.63	284,329.07	284,329.07
Support Serv - Pupil Accounting	21,404.07	0.00	21,404.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,478.08	0.00	477,478.08	0.00	0.00
Community Services	25,627.64	0.00	25,627.64	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	45,321.25	44,753.00	0.00	568.25	0.00
Pupil Transportation	243.43	0.00	243.43	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	705.28	0.00	0.00	705.28	705.28
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	1,434,098.36	608,304.02	825,794.34	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 **	1,635,114.88	1,635,114.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,285,829.81	**3,022,970.50**	**17,744,471.69**	**2,518,387.62**	**541,975.46**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
59150 Vestaburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,385,863.67	5,662.32	7,380,201.35	0.00	0.00
Support Serv - Pupil	647,344.74	0.00	647,344.74	0.00	0.00
Support Serv - Instructional	917,493.75	0.00	917,493.75	0.00	0.00
Support Serv - Board of Ed	93,992.38	0.00	93,992.38	0.00	0.00
Support Serv - Executive Adm	463,150.23	0.00	463,150.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	633,679.10	0.00	633,679.10	0.00	0.00
Support Serv - Business	493,639.75	24,269.06	7,719.56	461,651.13	461,651.13
Operations and Maintenance	769,791.84	38,899.07	5,550.15	725,342.62	0.00
Pupil Transportation	443,401.73	4,430.40	438,971.33	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	26,981.93	0.00	0.00	26,981.93	26,981.93
Support Serv - Technology	485,587.61	126,530.93	0.00	359,056.68	359,056.68
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	272,277.19	0.00	272,277.19	0.00	0.00
Community Services	5,639.05	0.00	5,639.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,626.70	31,626.70	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	1,163.12	0.00	0.00	1,163.12	1,163.12
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	581,048.18	219,160.84	361,887.34	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 **	2,280,710.00	2,280,710.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	597,073.70	597,073.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,130,464.67	**3,328,363.02**	**11,227,906.17**	**1,574,195.48**	**848,852.86**

Michigan Department of Education
Costs for the Development of 2026-2027 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	6,661,867.12	0.00	6,661,867.12	0.00	0.00
Support Serv - Pupil	2,256,613.67	0.00	2,256,613.67	0.00	0.00
Support Serv - Instructional	5,048,263.91	0.00	5,048,263.91	0.00	0.00
Support Serv - Board of Ed	111,612.30	0.00	111,612.30	0.00	0.00
Support Serv - Executive Adm	2,441,328.07	0.00	2,441,328.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	247,060.94	0.00	247,060.94	0.00	0.00
Support Serv - Business	231,138.21	0.00	0.00	231,138.21	231,138.21
Operations and Maintenance	2,748,688.58	0.00	271,716.24	2,476,972.34	0.00
Pupil Transportation	5,591.44	0.00	5,591.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	481,334.35	0.00	481,334.35	0.00	0.00
Support Serv - Staff & Personnel	412.50	0.00	412.50	0.00	0.00
Support Serv - Technology	30,161.44	0.00	0.00	30,161.44	30,161.44
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	28,045.00	0.00	28,045.00	0.00	0.00
Community Services	159,628.79	0.00	159,628.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,451,746.32	**0.00**	**17,713,474.33**	**2,738,271.99**	**261,299.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
60010 Atlanta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,080,298.74	1,563.97	2,078,734.77	0.00	0.00
Support Serv - Pupil	136,500.00	0.00	136,500.00	0.00	0.00
Support Serv - Instructional	47,041.92	0.00	47,041.92	0.00	0.00
Support Serv - Board of Ed	48,586.17	0.00	48,586.17	0.00	0.00
Support Serv - Executive Adm	75,082.40	0.00	75,082.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	290,915.96	0.00	290,915.96	0.00	0.00
Support Serv - Business	200,270.94	2,055.50	0.00	198,215.44	198,215.44
Operations and Maintenance	586,624.20	33,870.99	29,962.89	522,790.32	0.00
Pupil Transportation	195,511.10	3,218.69	192,292.41	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	100,652.27	13,046.24	0.00	87,606.03	87,606.03
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	94,704.73	0.00	94,704.73	0.00	0.00
Community Services	1,382.14	0.00	1,382.14	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	320,428.77	120,602.22	199,826.55	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 **	524,974.71	524,974.71	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
	4,702,974.05	**699,332.32**	**3,195,029.94**	**808,611.79**	**285,821.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
60020 Hillman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,023,740.68	69,619.59	3,954,121.09	0.00	0.00
Support Serv - Pupil	19,584.04	0.00	19,584.04	0.00	0.00
Support Serv - Instructional	70,099.44	0.00	70,099.44	0.00	0.00
Support Serv - Board of Ed	28,884.44	0.00	28,884.44	0.00	0.00
Support Serv - Executive Adm	325,823.13	0.00	325,823.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	457,300.99	0.00	457,300.99	0.00	0.00
Support Serv - Business	228,678.70	5,409.13	0.00	223,269.57	223,269.57
Operations and Maintenance	841,005.28	0.00	76,503.20	764,502.08	0.00
Pupil Transportation	393,082.48	0.00	393,082.48	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	254,511.00	0.00	4,265.00	250,246.00	250,246.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,362.14	0.00	135,362.14	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	73,451.12	73,451.12	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	551,829.24	249,327.05	302,502.19	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	183,098.00	183,098.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,586,450.68	**580,904.89**	**5,767,528.14**	**1,238,017.65**	**473,515.57**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61000 Muskegon Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,997,481.32	4,390.98	2,993,090.34	0.00	0.00
Support Serv - Pupil	1,466,989.92	2,586.89	1,464,403.03	0.00	0.00
Support Serv - Instructional	7,037,026.43	42,632.55	6,994,393.88	0.00	0.00
Support Serv - Board of Ed	50,988.62	0.00	50,988.62	0.00	0.00
Support Serv - Executive Adm	481,231.12	0.00	481,231.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	416,009.49	745.99	415,263.50	0.00	0.00
Support Serv - Business	1,822,981.39	2,017.74	114,851.30	1,706,112.35	1,706,112.35
Operations and Maintenance	1,482,823.28	44,387.57	131,607.56	1,306,828.15	0.00
Pupil Transportation	287,564.22	0.00	287,564.22	0.00	0.00
Support Serv - Planning & Research	5,641.86	0.00	5,641.86	0.00	0.00
Support Serv - Communication	359,113.31	3,842.42	355,270.89	0.00	0.00
Support Serv - Staff & Personnel	864,341.76	3,077.92	140,676.69	720,587.15	720,587.15
Support Serv - Technology	1,987,991.21	113,919.27	44,399.01	1,829,672.93	1,829,672.93
Support Serv - Pupil Accounting	328,085.82	1,214.67	326,871.15	0.00	0.00
Support Serv - Central - Other	182,844.04	0.00	182,844.04	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,365,174.41	53,372.49	7,311,801.92	0.00	0.00
Payments to Government Agencies	19,101,884.38	19,101,884.38	0.00	0.00	0.00
Facilities Acquisition	24,744.00	24,744.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,691,613.69	277,464.90	13,414,148.79	0.00	0.00
Support Serv - Pupil	8,523,411.50	21,765.30	8,501,646.20	0.00	0.00
Support Serv - Instructional	3,759,557.99	26,468.99	3,733,089.00	0.00	0.00
Support Serv - Board of Ed	47,818.00	0.00	47,818.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,530,799.30	19,719.71	1,511,079.59	0.00	0.00
Support Serv - Business	37,482.82	0.00	929.31	36,553.51	36,553.51
Operations and Maintenance	1,271,098.20	28,536.18	29,984.58	1,212,577.44	0.00
Pupil Transportation	82,116.27	0.00	82,116.27	0.00	0.00
Support Serv - Planning & Research	428,296.39	1,321.86	426,974.53	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	315,748.46	21,850.00	221,218.84	72,679.62	72,679.62
Support Serv - Technology	273,086.97	12,451.22	2,894.45	257,741.30	257,741.30
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	207,995.40	101,202.42	106,792.98	0.00	0.00
Community Services	1,196.43	0.00	1,196.43	0.00	0.00
Payments to Government Agencies	17,831,178.19	17,831,178.19	0.00	0.00	0.00
Facilities Acquisition	300,308.35	295,863.35	4,445.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,387,837.09	2,387,837.09	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
	96,952,461.63	**40,424,476.08**	**49,385,233.10**	**7,142,752.45**	**4,623,346.86**

Michigan Department of Education
Costs for the Development of 2026-2027 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	28,065,152.09	17,086.67	28,048,065.42	0.00	0.00
Support Serv - Pupil	5,355,214.91	0.00	5,355,214.91	0.00	0.00
Support Serv - Instructional	4,524,341.09	0.00	4,524,341.09	0.00	0.00
Support Serv - Board of Ed	191,552.29	0.00	191,552.29	0.00	0.00
Support Serv - Executive Adm	476,391.06	0.00	476,391.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,988,800.47	230.96	3,988,569.51	0.00	0.00
Support Serv - Business	962,511.95	82,009.44	3,108.23	877,394.28	877,394.28
Operations and Maintenance	7,749,258.48	184,605.51	2,569,406.43	4,995,246.54	0.00
Pupil Transportation	1,896,715.04	12,675.00	1,884,040.04	0.00	0.00
Support Serv - Planning & Research	34,650.00	0.00	34,650.00	0.00	0.00
Support Serv - Communication	85,759.72	0.00	85,759.72	0.00	0.00
Support Serv - Staff & Personnel	810,171.15	0.00	264,813.96	545,357.19	545,357.19
Support Serv - Technology	1,068,494.73	0.00	152,409.34	916,085.39	916,085.39
Support Serv - Pupil Accounting	116,433.10	0.00	116,433.10	0.00	0.00
Support Serv - Central - Other	117,439.24	0.00	117,439.24	0.00	0.00
Support Serv - Other	1,331,173.29	7,026.00	1,324,147.29	0.00	0.00
Community Services	1,007,511.47	0.00	1,007,511.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	34,847.70	17,884.70	16,963.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	640.00	0.00	640.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	118,749.09	102,485.00	0.00	16,264.09	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	346,479.07	319,132.07	0.00	27,347.00	27,347.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,723,457.29	449,084.65	3,274,372.64	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	246,425.00	246,425.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,607,051.16	5,607,051.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,650,933.12	11,650,933.12	0.00	0.00	0.00
Trust Funds					
All Costs *	75,997.95	0.00	75,997.95	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	79,586,150.46	**18,696,629.28**	**53,511,826.69**	**7,377,694.49**	**2,366,183.86**

Michigan Department of Education
Costs for the Development of 2026-2027 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	36,981,012.29	257,630.18	36,723,382.11	0.00	0.00
Support Serv - Pupil	4,918,872.84	3,424.96	4,915,447.88	0.00	0.00
Support Serv - Instructional	1,188,670.94	0.00	1,188,670.94	0.00	0.00
Support Serv - Board of Ed	85,495.83	0.00	85,495.83	0.00	0.00
Support Serv - Executive Adm	689,386.54	0.00	689,386.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,730,311.75	2,288.72	2,728,023.03	0.00	0.00
Support Serv - Business	723,411.31	76,940.50	7,969.64	638,501.17	638,501.17
Operations and Maintenance	4,709,710.82	2,364.47	114,191.51	4,593,154.84	0.00
Pupil Transportation	1,941,448.26	451,653.00	1,489,795.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	150,983.63	0.00	150,983.63	0.00	0.00
Support Serv - Staff & Personnel	394,538.66	0.00	26,989.79	367,548.87	367,548.87
Support Serv - Technology	394,018.09	5,046.13	5,421.07	383,550.89	383,550.89
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	1,326,931.64	2,459.94	1,324,471.70	0.00	0.00
Community Services	28,320.54	0.00	28,320.54	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	439,076.51	0.00	439,076.51	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	149,271.94	65,312.90	83,959.04	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	807.08	0.00	0.00	807.08	807.08
Operations and Maintenance	174,589.83	0.00	106,014.14	68,575.69	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	424,627.54	0.00	0.00	424,627.54	424,627.54
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	4,211,861.82	1,523,703.47	2,688,158.35	0.00	0.00
Community Services	1,081,917.07	1,491.50	1,080,425.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	157,145.40	157,145.40	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,072,515.29	7,072,515.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,602,102.12	2,602,102.12	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	120,318.00	120,318.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	72,706,945.74	**12,353,996.58**	**53,876,183.08**	**6,476,766.08**	**1,815,035.55**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61065 Oakridge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,648,917.97	9,962.26	15,638,955.71	0.00	0.00
Support Serv - Pupil	2,065,839.57	0.00	2,065,839.57	0.00	0.00
Support Serv - Instructional	1,163,233.00	29,768.00	1,133,465.00	0.00	0.00
Support Serv - Board of Ed	87,528.30	0.00	87,528.30	0.00	0.00
Support Serv - Executive Adm	246,094.02	0.00	246,094.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,765,433.56	69.80	1,765,363.76	0.00	0.00
Support Serv - Business	511,720.30	0.00	24,649.05	487,071.25	487,071.25
Operations and Maintenance	2,413,073.27	131,596.93	151,075.78	2,130,400.56	0.00
Pupil Transportation	1,151,439.21	309,992.00	841,447.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19.74	0.00	19.74	0.00	0.00
Support Serv - Staff & Personnel	139,274.17	0.00	1,723.69	137,550.48	137,550.48
Support Serv - Technology	443,053.29	71,500.20	57,932.28	313,620.81	313,620.81
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	596,094.23	0.00	596,094.23	0.00	0.00
Community Services	26,127.13	0.00	26,127.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	566,621.82	566,621.82	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	81,266.78	0.00	81,266.78	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,031.95	625.00	0.00	406.95	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	314,493.34	165,036.68	0.00	149,456.66	149,456.66
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	2,024,630.47	822,073.67	1,202,556.80	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	150,035.15	150,035.15	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,735,705.04	2,735,705.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	137,026.19	137,026.19	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
	32,268,658.50	**5,130,012.74**	**23,920,139.05**	**3,218,506.71**	**1,087,699.20**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61080 Fruitport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,664,674.57	4,760.98	22,659,913.59	0.00	0.00
Support Serv - Pupil	4,769,762.37	0.00	4,769,762.37	0.00	0.00
Support Serv - Instructional	1,956,427.82	34,232.22	1,922,195.60	0.00	0.00
Support Serv - Board of Ed	68,395.98	0.00	68,395.98	0.00	0.00
Support Serv - Executive Adm	606,101.11	0.00	606,101.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,180,692.11	0.00	2,180,692.11	0.00	0.00
Support Serv - Business	632,090.23	28,795.16	163.20	603,131.87	603,131.87
Operations and Maintenance	4,398,957.96	180,346.03	99,372.11	4,119,239.82	0.00
Pupil Transportation	2,685,846.79	158,115.00	2,527,731.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,202.90	0.00	8,202.90	0.00	0.00
Support Serv - Staff & Personnel	25,233.32	0.00	6,000.00	19,233.32	19,233.32
Support Serv - Technology	683,356.72	5,250.00	172,863.50	505,243.22	505,243.22
Support Serv - Pupil Accounting	5,437.20	0.00	5,437.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	826,920.40	17,789.07	809,131.33	0.00	0.00
Community Services	126,366.55	41,052.89	85,313.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,367.50	0.00	5,367.50	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	374,503.86	227,804.95	146,698.91	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	95.85	0.00	0.00	95.85	95.85
Operations and Maintenance	1,609.95	0.00	0.00	1,609.95	0.00
Pupil Transportation	3,608.94	0.00	3,608.94	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	72,930.66	0.00	0.00	72,930.66	72,930.66
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	2,736,530.86	940,153.81	1,796,377.05	0.00	0.00
Community Services	991,804.21	0.00	991,804.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	158,696.98	158,696.98	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,455,950.00	5,455,950.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,415,653.63	2,415,653.63	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
	53,855,218.47	**9,668,600.72**	**38,865,133.06**	**5,321,484.69**	**1,200,634.92**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61120 Holton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,253,449.78	0.00	6,253,449.78	0.00	0.00
Support Serv - Pupil	1,258,089.65	0.00	1,258,089.65	0.00	0.00
Support Serv - Instructional	306,346.03	0.00	306,346.03	0.00	0.00
Support Serv - Board of Ed	60,733.21	0.00	60,733.21	0.00	0.00
Support Serv - Executive Adm	331,650.46	0.00	331,650.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	546,514.01	0.00	546,514.01	0.00	0.00
Support Serv - Business	267,663.47	67,725.98	1,779.38	198,158.11	198,158.11
Operations and Maintenance	1,232,922.29	0.00	133,464.06	1,099,458.23	0.00
Pupil Transportation	738,633.91	0.00	738,633.91	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	5,622.74	0.00	0.00	5,622.74	5,622.74
Support Serv - Technology	154,281.95	0.00	3,294.63	150,987.32	150,987.32
Support Serv - Pupil Accounting	64,634.41	0.00	64,634.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	348,259.02	4,537.45	343,721.57	0.00	0.00
Community Services	60,902.63	0.00	60,902.63	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	101,225.42	0.00	101,225.42	0.00	0.00
Support Serv - Pupil	32,528.40	0.00	32,528.40	0.00	0.00
Support Serv - Instructional	5,987.70	0.00	5,987.70	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	35,680.42	0.00	0.00	35,680.42	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	58,517.57	0.00	0.00	58,517.57	58,517.57
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	1,151,360.47	497,784.06	653,576.41	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 **	3,188,050.00	3,188,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	170,504.59	170,504.59	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
	16,373,558.13	**3,928,602.08**	**10,896,531.66**	**1,548,424.39**	**413,285.74**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61180 Montague Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,863,005.42	85,456.44	10,777,548.98	0.00	0.00
Support Serv - Pupil	1,644,074.25	0.00	1,644,074.25	0.00	0.00
Support Serv - Instructional	373,139.34	0.00	373,139.34	0.00	0.00
Support Serv - Board of Ed	58,449.25	0.00	58,449.25	0.00	0.00
Support Serv - Executive Adm	312,096.75	0.00	312,096.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,150,434.72	0.00	1,150,434.72	0.00	0.00
Support Serv - Business	232,230.96	5,621.33	3,836.26	222,773.37	222,773.37
Operations and Maintenance	2,620,297.48	227,839.81	133,168.06	2,259,289.61	0.00
Pupil Transportation	1,317,061.03	159,280.82	1,157,780.21	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	104,109.35	0.00	21,500.05	82,609.30	82,609.30
Support Serv - Technology	121,872.52	23,692.82	1,194.32	96,985.38	96,985.38
Support Serv - Pupil Accounting	40,947.49	0.00	40,947.49	0.00	0.00
Support Serv - Central - Other	2,860.68	0.00	2,860.68	0.00	0.00
Support Serv - Other	687,327.85	65,726.07	621,601.78	0.00	0.00
Community Services	54,836.01	0.00	54,836.01	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	228,619.34	180,508.00	48,111.34	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	19,989.77	0.00	19,989.77	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,262.92	0.00	0.00	7,262.92	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	79,379.99	0.00	0.00	79,379.99	79,379.99
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	2,058,401.48	992,339.36	1,066,062.12	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	47,807.59	28,682.59	19,125.00	0.00	0.00
Debt Service Funds					
All Costs **	4,114,632.87	4,114,632.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,546,571.06	5,546,571.06	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
	31,685,408.12	**11,430,351.17**	**17,506,756.38**	**2,748,300.57**	**481,748.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61190 Orchard View Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,098,530.66	0.00	19,098,530.66	0.00	0.00
Support Serv - Pupil	1,872,956.12	0.00	1,872,956.12	0.00	0.00
Support Serv - Instructional	556,136.76	0.00	556,136.76	0.00	0.00
Support Serv - Board of Ed	91,264.45	0.00	91,264.45	0.00	0.00
Support Serv - Executive Adm	442,067.85	0.00	442,067.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,003,751.01	0.00	2,003,751.01	0.00	0.00
Support Serv - Business	578,172.42	0.00	15,207.20	562,965.22	562,965.22
Operations and Maintenance	3,075,320.08	129,280.49	464,160.26	2,481,879.33	0.00
Pupil Transportation	1,241,132.80	0.00	1,241,132.80	0.00	0.00
Support Serv - Planning & Research	11,100.00	0.00	11,100.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	107,329.66	0.00	1,244.87	106,084.79	106,084.79
Support Serv - Technology	292,297.32	0.00	15,566.60	276,730.72	276,730.72
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	561,243.61	0.00	561,243.61	0.00	0.00
Community Services	363,569.47	0.00	363,569.47	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	2,293,040.50	5,550.00	2,287,490.50	0.00	0.00
Support Serv - Pupil	270,070.82	0.00	270,070.82	0.00	0.00
Support Serv - Instructional	556,517.83	0.00	556,517.83	0.00	0.00
Support Serv - Board of Ed	26,555.00	0.00	26,555.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	114,729.66	0.00	81,099.26	33,630.40	33,630.40
Operations and Maintenance	907,878.79	414,942.60	186,652.28	306,283.91	0.00
Pupil Transportation	4,584.06	0.00	4,584.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,289.23	0.00	5,289.23	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	681,279.57	210,825.20	0.00	470,454.37	470,454.37
Support Serv - Pupil Accounting	86,026.65	0.00	86,026.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,051,322.97	1,257,548.15	1,793,774.82	0.00	0.00
Community Services	1,883,122.28	40,825.34	1,842,296.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,400.37	9,400.37	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,454,851.98	3,454,851.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	561,331.45	561,331.45	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
	44,200,873.37	**6,084,555.58**	**33,878,289.05**	**4,238,028.74**	**1,449,865.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61210 Ravenna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,480,290.89	18,021.55	8,462,269.34	0.00	0.00
Support Serv - Pupil	1,256,700.43	0.00	1,256,700.43	0.00	0.00
Support Serv - Instructional	241,776.41	0.00	241,776.41	0.00	0.00
Support Serv - Board of Ed	73,746.80	0.00	73,746.80	0.00	0.00
Support Serv - Executive Adm	429,825.36	0.00	429,825.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	826,927.79	0.00	826,927.79	0.00	0.00
Support Serv - Business	353,810.71	59,571.66	1,252.36	292,986.69	292,986.69
Operations and Maintenance	1,594,767.16	60,620.00	67,911.66	1,466,235.50	0.00
Pupil Transportation	786,240.68	142,521.12	643,719.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,894.57	0.00	12,894.57	0.00	0.00
Support Serv - Staff & Personnel	66,344.41	0.00	643.98	65,700.43	65,700.43
Support Serv - Technology	590,673.21	312,355.15	3,908.64	274,409.42	274,409.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	34,133.12	0.00	34,133.12	0.00	0.00
Support Serv - Other	451,288.33	0.00	451,288.33	0.00	0.00
Community Services	12,414.13	0.00	12,414.13	0.00	0.00
Payments to Government Agencies	46.44	46.44	0.00	0.00	0.00
Facilities Acquisition	32,589.33	32,589.33	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	72,650.91	0.00	72,650.91	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,129.71	6,129.71	0.00	0.00	0.00
Operations and Maintenance	5,540.00	1,900.00	0.00	3,640.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	70,206.87	0.00	0.00	70,206.87	70,206.87
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	1,239,844.15	68,444.97	1,171,399.18	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 **	2,770,481.95	2,770,481.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	182,531.00	182,531.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,591,854.36	**3,655,212.88**	**13,763,462.57**	**2,173,178.91**	**703,303.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61220 Reeths-Puffer Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,415,731.27	4,945.00	29,410,786.27	0.00	0.00
Support Serv - Pupil	5,093,201.89	0.00	5,093,201.89	0.00	0.00
Support Serv - Instructional	1,941,587.99	0.00	1,941,587.99	0.00	0.00
Support Serv - Board of Ed	97,187.25	0.00	97,187.25	0.00	0.00
Support Serv - Executive Adm	803,132.59	0.00	803,132.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,591,129.71	0.00	2,591,129.71	0.00	0.00
Support Serv - Business	553,197.10	33,873.41	0.00	519,323.69	519,323.69
Operations and Maintenance	5,061,672.54	97,203.78	328,967.13	4,635,501.63	0.00
Pupil Transportation	2,412,527.07	0.00	2,412,527.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,282.73	0.00	23,282.73	0.00	0.00
Support Serv - Staff & Personnel	76,084.07	0.00	54,859.19	21,224.88	21,224.88
Support Serv - Technology	488,812.45	960.00	0.00	487,852.45	487,852.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	81,977.72	0.00	81,977.72	0.00	0.00
Support Serv - Other	1,153,840.93	0.00	1,153,840.93	0.00	0.00
Community Services	641,768.93	0.00	641,768.93	0.00	0.00
Payments to Government Agencies	1,922.29	1,922.29	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	28,690.30	0.00	28,690.30	0.00	0.00
Support Serv - Instructional	204,354.56	196,080.00	8,274.56	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	75,844.79	0.00	7,257.25	68,587.54	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	314,513.21	229,077.03	0.00	85,436.18	85,436.18
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	3,600,546.71	988,553.43	2,611,993.28	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 **	7,947,389.98	7,947,389.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	113,615.30	113,615.30	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
	62,722,011.38	**9,613,620.22**	**47,290,464.79**	**5,817,926.37**	**1,113,837.20**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61230 North Muskegon Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,085,798.11	0.00	8,085,798.11	0.00	0.00
Support Serv - Pupil	1,319,522.41	0.00	1,319,522.41	0.00	0.00
Support Serv - Instructional	252,671.47	0.00	252,671.47	0.00	0.00
Support Serv - Board of Ed	49,170.01	0.00	49,170.01	0.00	0.00
Support Serv - Executive Adm	530,110.80	0.00	530,110.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	541,230.70	0.00	541,230.70	0.00	0.00
Support Serv - Business	128,721.74	11,568.75	0.00	117,152.99	117,152.99
Operations and Maintenance	1,105,075.99	8,370.42	225,291.39	871,414.18	0.00
Pupil Transportation	240,099.20	0.00	240,099.20	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	12,387.58	0.00	0.00	12,387.58	12,387.58
Support Serv - Technology	220,187.52	1,750.00	11,013.31	207,424.21	207,424.21
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	521,088.22	26,115.53	494,972.69	0.00	0.00
Community Services	49,745.71	0.00	49,745.71	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	26,384.30	0.00	0.00	26,384.30	26,384.30
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	1,406,483.83	444,949.61	961,534.22	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	216,360.55	216,360.55	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,853,167.80	1,853,167.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,426,628.18	2,426,628.18	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
	18,984,834.12	**4,988,910.84**	**12,761,160.02**	**1,234,763.26**	**363,349.08**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61240 Whitehall District Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,364,975.13	0.00	17,364,975.13	0.00	0.00
Support Serv - Pupil	2,620,094.83	0.00	2,620,094.83	0.00	0.00
Support Serv - Instructional	1,273,542.09	17,703.00	1,255,839.09	0.00	0.00
Support Serv - Board of Ed	147,727.41	0.00	147,727.41	0.00	0.00
Support Serv - Executive Adm	618,029.86	0.00	618,029.86	0.00	0.00
Support Serv - Grant Writer	34,686.73	0.00	34,686.73	0.00	0.00
Support Serv - School Adm	1,602,801.35	0.00	1,602,801.35	0.00	0.00
Support Serv - Business	277,425.33	25,484.46	0.00	251,940.87	251,940.87
Operations and Maintenance	3,268,773.00	937,705.56	77,852.03	2,253,215.41	0.00
Pupil Transportation	1,593,336.90	347,544.00	1,245,792.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	56,161.75	0.00	56,161.75	0.00	0.00
Support Serv - Staff & Personnel	17,659.88	0.00	1,894.82	15,765.06	15,765.06
Support Serv - Technology	252,109.67	34,966.26	0.00	217,143.41	217,143.41
Support Serv - Pupil Accounting	136,720.96	0.00	136,720.96	0.00	0.00
Support Serv - Central - Other	2,389.65	0.00	2,389.65	0.00	0.00
Support Serv - Other	1,010,163.75	90,455.00	919,708.75	0.00	0.00
Community Services	219,718.23	8,915.75	210,802.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	285,838.42	285,838.42	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,033,436.99	141,667.70	1,891,769.29	0.00	0.00
Support Serv - Pupil	21,310.86	0.00	21,310.86	0.00	0.00
Support Serv - Instructional	309,688.91	0.00	309,688.91	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	260,980.68	122,065.03	79,591.47	59,324.18	0.00
Pupil Transportation	50,339.52	0.00	50,339.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	539.10	0.00	539.10	0.00	0.00
Support Serv - Staff & Personnel	229.27	0.00	229.27	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,130,448.23	824,554.61	1,305,893.62	0.00	0.00
Community Services	2,902,605.05	0.00	2,902,605.05	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 **	3,254,813.51	3,254,813.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,746,547.06	**6,091,713.30**	**32,857,444.83**	**2,797,388.93**	**484,849.34**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,219,684.09	41,590.20	1,178,093.89	0.00	0.00
Support Serv - Pupil	69,637.53	0.00	69,637.53	0.00	0.00
Support Serv - Instructional	136,548.03	0.00	136,548.03	0.00	0.00
Support Serv - Board of Ed	20,650.52	0.00	20,650.52	0.00	0.00
Support Serv - Executive Adm	266,115.50	0.00	266,115.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	178,464.17	0.00	178,464.17	0.00	0.00
Support Serv - Business	5,949.10	0.00	4,000.00	1,949.10	1,949.10
Operations and Maintenance	220,782.92	11,822.00	40,530.56	168,430.36	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	16,825.87	0.00	16,825.87	0.00	0.00
Support Serv - Staff & Personnel	6,167.10	0.00	0.00	6,167.10	6,167.10
Support Serv - Technology	25,408.15	0.00	0.00	25,408.15	25,408.15
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	0.00	0.00	0.00	0.00	0.00
Community Services	6,403.78	0.00	6,403.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	37,200.00	37,200.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	115,941.00	115,941.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,325,777.76	**206,553.20**	**1,917,269.85**	**201,954.71**	**33,524.35**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61902 Timberland Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,430,513.00	0.00	4,430,513.00	0.00	0.00
Support Serv - Pupil	969,204.00	0.00	969,204.00	0.00	0.00
Support Serv - Instructional	963,936.00	0.00	963,936.00	0.00	0.00
Support Serv - Board of Ed	91,757.00	0.00	91,757.00	0.00	0.00
Support Serv - Executive Adm	207,443.00	0.00	207,443.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	600,057.00	0.00	600,057.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,239,132.00	0.00	0.00	1,239,132.00	0.00
Pupil Transportation	446,050.00	0.00	446,050.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	49,593.00	0.00	49,593.00	0.00	0.00
Support Serv - Staff & Personnel	141,027.00	0.00	0.00	141,027.00	141,027.00
Support Serv - Technology	214,079.00	0.00	0.00	214,079.00	214,079.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	20,247.00	0.00	20,247.00	0.00	0.00
Community Services	74,613.00	0.00	74,613.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,576,758.00	**0.00**	**7,876,976.00**	**1,699,782.00**	**460,650.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,394,235.00	29,778.96	2,364,456.04	0.00	0.00
Support Serv - Pupil	485,018.88	0.00	485,018.88	0.00	0.00
Support Serv - Instructional	308,690.64	0.00	308,690.64	0.00	0.00
Support Serv - Board of Ed	29,111.85	0.00	29,111.85	0.00	0.00
Support Serv - Executive Adm	533,578.58	0.00	533,578.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	411,618.91	7,673.28	403,945.63	0.00	0.00
Support Serv - Business	21,226.50	109.02	4,000.00	17,117.48	17,117.48
Operations and Maintenance	581,532.15	0.00	111,274.65	470,257.50	0.00
Pupil Transportation	284,605.45	0.00	284,605.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,055.15	0.00	37,055.15	0.00	0.00
Support Serv - Staff & Personnel	43,792.21	0.00	0.00	43,792.21	43,792.21
Support Serv - Technology	31,524.91	0.00	0.00	31,524.91	31,524.91
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	7,760.19	0.00	7,760.19	0.00	0.00
Community Services	8,953.42	0.00	8,953.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	60,550.35	60,550.35	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	421,933.77	206,792.25	215,141.52	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 **	32,572.92	32,572.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,693,760.88	**337,476.78**	**4,793,592.00**	**562,692.10**	**92,434.60**

Michigan Department of Education
Costs for the Development of 2026-2027 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	3,526,639.24	0.00	3,526,639.24	0.00	0.00
Support Serv - Pupil	1,052,648.58	0.00	1,052,648.58	0.00	0.00
Support Serv - Instructional	1,285,906.91	0.00	1,285,906.91	0.00	0.00
Support Serv - Board of Ed	908,852.35	0.00	908,852.35	0.00	0.00
Support Serv - Executive Adm	277,043.77	0.00	277,043.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	509,795.82	0.00	509,795.82	0.00	0.00
Support Serv - Business	237,110.04	0.00	99,911.18	137,198.86	137,198.86
Operations and Maintenance	1,754,729.84	0.00	245,023.55	1,509,706.29	0.00
Pupil Transportation	560,332.32	0.00	560,332.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	234,204.82	0.00	96,689.23	137,515.59	137,515.59
Support Serv - Technology	35,303.73	1,584.62	0.00	33,719.11	33,719.11
Support Serv - Pupil Accounting	81,550.02	0.00	81,550.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	130,933.29	0.00	130,933.29	0.00	0.00
Community Services	182,653.35	0.00	182,653.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	27,954.42	27,954.42	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	2,148.75	0.00	2,148.75	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	44,380.49	0.00	0.00	44,380.49	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	176,588.68	18,897.21	0.00	157,691.47	157,691.47
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	715,038.27	390,003.55	325,034.72	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	9,900.00	9,900.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,753,714.69	**448,339.80**	**9,285,163.08**	**2,020,211.81**	**466,125.03**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61906 Muskegon Lakeshore High School & Career Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	811,144.00	6,434.00	804,710.00	0.00	0.00
Support Serv - Pupil	147,010.00	0.00	147,010.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	111,748.00	0.00	111,748.00	0.00	0.00
Support Serv - Executive Adm	382,142.00	0.00	382,142.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	406,468.00	29,541.00	376,927.00	0.00	0.00
Support Serv - Business	22,811.00	0.00	0.00	22,811.00	22,811.00
Operations and Maintenance	339,986.00	0.00	0.00	339,986.00	0.00
Pupil Transportation	15,494.00	0.00	15,494.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	63,201.00	0.00	0.00	63,201.00	63,201.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	62,152.00	0.00	62,152.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	284,298.00	284,298.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,646,454.00	**320,273.00**	**1,900,183.00**	**425,998.00**	**86,012.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
61907 Muskegon Maritime Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	876,096.61	0.00	876,096.61	0.00	0.00
Support Serv - Pupil	77,098.48	0.00	77,098.48	0.00	0.00
Support Serv - Instructional	32,325.14	0.00	32,325.14	0.00	0.00
Support Serv - Board of Ed	17,979.00	0.00	17,979.00	0.00	0.00
Support Serv - Executive Adm	185,049.32	0.00	185,049.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	220,153.29	0.00	220,153.29	0.00	0.00
Support Serv - Business	7,000.22	0.00	0.00	7,000.22	7,000.22
Operations and Maintenance	367,131.00	0.00	0.00	367,131.00	0.00
Pupil Transportation	261,183.00	49,847.50	211,335.50	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	50,411.69	0.00	0.00	50,411.69	50,411.69
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	0.00	0.00	0.00	0.00	0.00
Community Services	1,250.40	0.00	1,250.40	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	435.00	0.00	435.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	136,252.96	74,955.34	61,297.62	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
	2,232,366.11	**124,802.84**	**1,683,020.36**	**424,542.91**	**57,411.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
62000 Newaygo County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,178,618.68	8,886.16	2,169,732.52	0.00	0.00
Support Serv - Pupil	1,339,443.21	0.00	1,339,443.21	0.00	0.00
Support Serv - Instructional	1,825,643.28	0.00	1,825,643.28	0.00	0.00
Support Serv - Board of Ed	88,162.58	0.00	88,162.58	0.00	0.00
Support Serv - Executive Adm	554,776.83	0.00	554,776.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,994.01	0.00	7,994.01	0.00	0.00
Support Serv - Business	802,929.55	165.27	52,978.55	749,785.73	749,785.73
Operations and Maintenance	872,957.52	41,680.00	123,844.77	707,432.75	0.00
Pupil Transportation	275,597.63	0.00	275,597.63	0.00	0.00
Support Serv - Planning & Research	13,912.56	0.00	13,912.56	0.00	0.00
Support Serv - Communication	49,496.90	0.00	49,496.90	0.00	0.00
Support Serv - Staff & Personnel	295,502.29	0.00	26,734.58	268,767.71	268,767.71
Support Serv - Technology	599,629.87	344,232.40	51,032.55	204,364.92	204,364.92
Support Serv - Pupil Accounting	43,017.75	0.00	43,017.75	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	1,091,347.06	7,708.09	1,083,638.97	0.00	0.00
Payments to Government Agencies	451,161.01	451,161.01	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,710,535.33	170,906.81	5,539,628.52	0.00	0.00
Support Serv - Pupil	7,109,195.47	0.00	7,109,195.47	0.00	0.00
Support Serv - Instructional	1,950,981.50	0.00	1,950,981.50	0.00	0.00
Support Serv - Board of Ed	35,353.66	0.00	35,353.66	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	447,013.95	0.00	447,013.95	0.00	0.00
Support Serv - Business	107,210.15	7,349.69	0.00	99,860.46	99,860.46
Operations and Maintenance	701,071.97	0.00	4,763.71	696,308.26	0.00
Pupil Transportation	5,449.13	0.00	5,449.13	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	59,015.70	0.00	18,102.72	40,912.98	40,912.98
Support Serv - Technology	735,586.68	48,594.34	1,085.43	685,906.91	685,906.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	6,137.90	0.00	6,137.90	0.00	0.00
Support Serv - Other	201,549.74	35,950.63	165,599.11	0.00	0.00
Community Services	104,772.58	0.00	104,772.58	0.00	0.00
Payments to Government Agencies	1,919,263.00	1,919,263.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,429,038.01	2,429,038.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	3,524,405.07	2,539.46	3,521,865.61	0.00	0.00
Internal Service Funds					
All Costs	123,576.07	123,576.07	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,660,346.64	**5,591,050.94**	**26,615,955.98**	**3,453,339.72**	**2,049,598.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
62040 Fremont Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,431,469.36	403,840.80	18,027,628.56	0.00	0.00
Support Serv - Pupil	1,194,672.23	0.00	1,194,672.23	0.00	0.00
Support Serv - Instructional	621,747.94	5,027.07	616,720.87	0.00	0.00
Support Serv - Board of Ed	116,492.03	0.00	116,492.03	0.00	0.00
Support Serv - Executive Adm	418,154.40	15,080.14	403,074.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,148,912.97	82,522.51	2,066,390.46	0.00	0.00
Support Serv - Business	558,471.93	46,603.23	8,203.22	503,665.48	503,665.48
Operations and Maintenance	2,214,812.93	64,533.08	153,569.25	1,996,710.60	0.00
Pupil Transportation	1,717,190.44	510,925.48	1,206,264.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,433.16	0.00	34,433.16	0.00	0.00
Support Serv - Staff & Personnel	4,733.22	0.00	3,020.16	1,713.06	1,713.06
Support Serv - Technology	554,926.91	0.00	33,257.48	521,669.43	521,669.43
Support Serv - Pupil Accounting	61,448.75	0.00	61,448.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	887,715.40	14,048.29	873,667.11	0.00	0.00
Community Services	597,738.75	0.00	597,738.75	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	87,564.21	0.00	87,564.21	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,941,233.64	689,520.89	1,251,712.75	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	32,125.00	32,125.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,799,431.00	4,799,431.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,203,164.41	1,203,164.41	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
	37,626,438.68	**7,866,821.90**	**26,735,858.21**	**3,023,758.57**	**1,027,047.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
62050 Grant Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,356,333.24	44,415.94	13,311,917.30	0.00	0.00
Support Serv - Pupil	842,562.76	0.00	842,562.76	0.00	0.00
Support Serv - Instructional	525,460.07	0.00	525,460.07	0.00	0.00
Support Serv - Board of Ed	99,554.01	0.00	99,554.01	0.00	0.00
Support Serv - Executive Adm	367,758.65	0.00	367,758.65	0.00	0.00
Support Serv - Grant Writer	115,113.84	0.00	115,113.84	0.00	0.00
Support Serv - School Adm	1,396,759.32	0.00	1,396,759.32	0.00	0.00
Support Serv - Business	333,277.71	2,268.00	2,457.58	328,552.13	328,552.13
Operations and Maintenance	1,964,535.54	120,587.70	88,499.79	1,755,448.05	0.00
Pupil Transportation	979,705.42	125,000.00	854,705.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,822.53	0.00	7,822.53	0.00	0.00
Support Serv - Staff & Personnel	327.98	0.00	327.98	0.00	0.00
Support Serv - Technology	690,616.12	5,690.00	46,700.35	638,225.77	638,225.77
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	502,369.83	10,897.82	491,472.01	0.00	0.00
Community Services	102,696.24	0.00	102,696.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	49,476.00	49,476.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,695.37	0.00	2,614.51	80.86	0.00
Pupil Transportation	62,944.60	62,944.60	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,444,409.91	550,574.04	893,835.87	0.00	0.00
Community Services	2,086.61	261.29	1,825.32	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 **	306,587.50	306,587.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	44,471.88	44,471.88	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
	23,197,565.13	**1,323,174.77**	**19,152,083.55**	**2,722,306.81**	**966,777.90**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
62060 Hesperia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,680,422.97	2,966.77	7,677,456.20	0.00	0.00
Support Serv - Pupil	642,453.49	0.00	642,453.49	0.00	0.00
Support Serv - Instructional	808,295.37	466,090.00	342,205.37	0.00	0.00
Support Serv - Board of Ed	87,216.85	0.00	87,216.85	0.00	0.00
Support Serv - Executive Adm	291,532.60	0.00	291,532.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	395,637.04	0.00	395,637.04	0.00	0.00
Support Serv - Business	301,156.99	32,458.46	0.00	268,698.53	268,698.53
Operations and Maintenance	1,170,269.70	187,978.13	30,925.00	951,366.57	0.00
Pupil Transportation	609,003.91	7,750.57	601,253.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	305,629.91	88,969.59	927.81	215,732.51	215,732.51
Support Serv - Pupil Accounting	22,866.00	0.00	22,866.00	0.00	0.00
Support Serv - Central - Other	3,794.76	0.00	3,794.76	0.00	0.00
Support Serv - Other	397,901.77	23,029.03	374,872.74	0.00	0.00
Community Services	37,519.65	13,462.38	24,057.27	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	11,545.65	0.00	11,545.65	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	907,769.10	316,582.74	591,186.36	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 **	890,915.00	890,915.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,563,930.76	**2,030,202.67**	**11,097,930.48**	**1,435,797.61**	**484,431.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
62070 Newaygo Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,091,296.28	0.00	15,091,296.28	0.00	0.00
Support Serv - Pupil	501,304.43	0.00	501,304.43	0.00	0.00
Support Serv - Instructional	113,531.60	0.00	113,531.60	0.00	0.00
Support Serv - Board of Ed	104,086.14	0.00	104,086.14	0.00	0.00
Support Serv - Executive Adm	290,819.57	0.00	290,819.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,622,925.16	2,257.71	1,620,667.45	0.00	0.00
Support Serv - Business	458,182.39	0.00	11,584.97	446,597.42	446,597.42
Operations and Maintenance	1,919,878.49	62,480.40	167,132.75	1,690,265.34	0.00
Pupil Transportation	1,324,846.68	300,305.00	1,024,541.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,162.30	0.00	10,162.30	0.00	0.00
Support Serv - Staff & Personnel	1,619.00	0.00	578.00	1,041.00	1,041.00
Support Serv - Technology	423,443.89	116,488.62	13,945.88	293,009.39	293,009.39
Support Serv - Pupil Accounting	56,620.27	0.00	56,620.27	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	548,232.32	4,583.43	543,648.89	0.00	0.00
Community Services	124,615.14	0.00	124,615.14	0.00	0.00
Payments to Government Agencies	3,448.14	3,448.14	0.00	0.00	0.00
Facilities Acquisition	132,984.56	89,184.56	43,800.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,569,511.43	780,738.66	788,772.77	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 **	3,061,358.33	3,061,358.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,916,559.94	1,916,559.94	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
	29,275,426.06	**6,337,404.79**	**20,507,108.12**	**2,430,913.15**	**740,647.81**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
62090 White Cloud Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,686,179.36	0.00	7,686,179.36	0.00	0.00
Support Serv - Pupil	742,633.72	0.00	742,633.72	0.00	0.00
Support Serv - Instructional	136,313.90	0.00	136,313.90	0.00	0.00
Support Serv - Board of Ed	137,842.56	0.00	137,842.56	0.00	0.00
Support Serv - Executive Adm	313,013.47	0.00	313,013.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	514,761.73	0.00	514,761.73	0.00	0.00
Support Serv - Business	291,119.30	0.00	2,205.81	288,913.49	288,913.49
Operations and Maintenance	1,342,384.83	38,644.97	120,159.50	1,183,580.36	0.00
Pupil Transportation	688,902.50	0.00	688,902.50	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	540.00	0.00	0.00	540.00	540.00
Support Serv - Technology	423,600.43	1,007.22	1,872.71	420,720.50	420,720.50
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	309,555.02	0.00	309,555.02	0.00	0.00
Community Services	5,806.71	0.00	5,806.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,738.10	21,738.10	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	1,129,585.14	530,536.85	599,048.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,750,046.62	2,750,046.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,494,023.39	**3,341,973.76**	**11,258,295.28**	**1,893,754.35**	**710,173.99**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
62470 Big Jackson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,535.90	0.00	6,535.90	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	14,445.00	0.00	14,445.00	0.00	0.00
Support Serv - Board of Ed	52,644.84	0.00	52,644.84	0.00	0.00
Support Serv - Executive Adm	86,124.25	0.00	86,124.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	322.18	0.00	322.18	0.00	0.00
Support Serv - Business	39,389.05	0.00	2,457.00	36,932.05	36,932.05
Operations and Maintenance	44,246.03	0.00	0.00	44,246.03	0.00
Pupil Transportation	5,451.62	0.00	5,451.62	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	1,382.42	0.00	1,382.42	0.00	0.00
Support Serv - Technology	27,386.80	0.00	23,232.17	4,154.63	4,154.63
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	21.20	0.00	21.20	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	57,604.55	57,604.55	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	335,553.84	**57,604.55**	**192,616.58**	**85,332.71**	**41,086.68**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63000 Oakland Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	296,831.37	0.00	296,831.37	0.00	0.00
Support Serv - Pupil	1,513,200.89	0.00	1,513,200.89	0.00	0.00
Support Serv - Instructional	14,878,214.82	0.00	14,878,214.82	0.00	0.00
Support Serv - Board of Ed	89,455.90	0.00	89,455.90	0.00	0.00
Support Serv - Executive Adm	1,474,792.40	0.00	1,474,792.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200.00	0.00	200.00	0.00	0.00
Support Serv - Business	1,484,320.01	33,414.72	120,149.56	1,330,755.73	1,330,755.73
Operations and Maintenance	810,470.28	5,821.46	118,944.94	685,703.88	0.00
Pupil Transportation	1,907,961.33	0.00	1,907,961.33	0.00	0.00
Support Serv - Planning & Research	524,566.28	0.00	524,566.28	0.00	0.00
Support Serv - Communication	788,222.79	0.00	788,222.79	0.00	0.00
Support Serv - Staff & Personnel	552,747.62	0.00	48,151.54	504,596.08	504,596.08
Support Serv - Technology	5,720,135.38	321,502.65	10,368.29	5,388,264.44	5,388,264.44
Support Serv - Pupil Accounting	569,335.13	0.00	569,335.13	0.00	0.00
Support Serv - Central - Other	469,418.56	0.00	469,418.56	0.00	0.00
Support Serv - Other	917,308.29	50,747.82	866,560.47	0.00	0.00
Community Services	1,165,946.16	0.00	1,165,946.16	0.00	0.00
Payments to Government Agencies	59,934,951.90	59,934,951.90	0.00	0.00	0.00
Facilities Acquisition	26,374.37	26,374.37	0.00	0.00	0.00
Special Revenue Funds					
Instructional	21,846,755.80	455,765.98	21,390,989.82	0.00	0.00
Support Serv - Pupil	18,727,156.92	438,915.08	18,288,241.84	0.00	0.00
Support Serv - Instructional	7,224,906.45	0.00	7,224,906.45	0.00	0.00
Support Serv - Board of Ed	224,805.09	0.00	224,805.09	0.00	0.00
Support Serv - Executive Adm	1,883,204.66	0.00	1,883,204.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,921,478.36	0.00	2,921,478.36	0.00	0.00
Support Serv - Business	3,198,221.77	527,534.97	0.00	2,670,686.80	2,670,686.80
Operations and Maintenance	5,803,878.58	12,999.91	14,200.00	5,776,678.67	0.00
Pupil Transportation	190,155.61	0.00	190,155.61	0.00	0.00
Support Serv - Planning & Research	2,121,528.56	0.00	2,121,528.56	0.00	0.00
Support Serv - Communication	505,710.80	0.00	505,710.80	0.00	0.00
Support Serv - Staff & Personnel	1,468,256.02	0.00	48,584.15	1,419,671.87	1,419,671.87
Support Serv - Technology	20,656,179.87	583,469.20	50,964.48	20,021,746.19	20,021,746.19
Support Serv - Pupil Accounting	369,711.48	0.00	369,711.48	0.00	0.00
Support Serv - Central - Other	909,353.73	0.00	909,353.73	0.00	0.00
Support Serv - Other	702,814.19	0.00	702,814.19	0.00	0.00
Community Services	949,007.45	0.00	949,007.45	0.00	0.00
Payments to Government Agencies	248,285,447.67	248,285,447.67	0.00	0.00	0.00
Facilities Acquisition	379,065.39	379,065.39	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,393,500.00	3,393,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,510,961.23	12,510,961.23	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,184,247.95	187,882.33	996,365.62	0.00	0.00
Internal Service Funds					
All Costs	9,632,376.63	9,632,376.63	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	458,213,177.69	**336,780,731.31**	**83,634,342.72**	**37,798,103.66**	**31,335,721.11**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63010 Birmingham Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	92,223,332.07	67,360.37	92,155,971.70	0.00	0.00
Support Serv - Pupil	12,895,925.96	0.00	12,895,925.96	0.00	0.00
Support Serv - Instructional	8,530,183.87	4,201.55	8,525,982.32	0.00	0.00
Support Serv - Board of Ed	500,551.36	0.00	500,551.36	0.00	0.00
Support Serv - Executive Adm	1,024,636.36	0.00	1,024,636.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,759,776.85	0.00	7,759,776.85	0.00	0.00
Support Serv - Business	2,537,566.72	958,670.60	13,584.58	1,565,311.54	1,565,311.54
Operations and Maintenance	15,556,157.56	0.00	843,753.02	14,712,404.54	0.00
Pupil Transportation	4,478,373.35	0.00	4,478,373.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	407,761.09	357.65	407,403.44	0.00	0.00
Support Serv - Staff & Personnel	977,348.37	0.00	9,120.27	968,228.10	968,228.10
Support Serv - Technology	1,974,068.27	0.00	1,360.66	1,972,707.61	1,972,707.61
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	2,755,947.93	0.00	2,755,947.93	0.00	0.00
Community Services	541,134.61	0.00	541,134.61	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	2,465,628.08	4,261.44	2,461,366.64	0.00	0.00
Support Serv - Pupil	1,512,063.65	0.00	1,512,063.65	0.00	0.00
Support Serv - Instructional	517,960.89	0.00	517,960.89	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	6,073.00	0.00	6,073.00	0.00	0.00
Operations and Maintenance	207,902.60	0.00	0.00	207,902.60	0.00
Pupil Transportation	6,157.30	0.00	6,157.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,000.00	0.00	7,000.00	0.00	0.00
Support Serv - Staff & Personnel	732.50	0.00	732.50	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	27,683.18	0.00	27,683.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,081,820.87	1,689,940.55	3,391,880.32	0.00	0.00
Community Services	4,731,888.61	3,497.14	4,728,391.47	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 **	64,988,002.80	64,988,002.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,415,149.62	31,415,149.62	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
	263,130,827.47	**99,131,441.72**	**144,572,831.36**	**19,426,554.39**	**4,506,247.25**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63020 Ferndale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,510,628.89	45,492.82	28,465,136.07	0.00	0.00
Support Serv - Pupil	5,528,733.22	0.00	5,528,733.22	0.00	0.00
Support Serv - Instructional	3,468,394.39	0.00	3,468,394.39	0.00	0.00
Support Serv - Board of Ed	313,565.96	0.00	313,565.96	0.00	0.00
Support Serv - Executive Adm	470,001.63	0.00	470,001.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,791,755.65	0.00	2,791,755.65	0.00	0.00
Support Serv - Business	682,146.76	0.00	82,447.71	599,699.05	599,699.05
Operations and Maintenance	4,476,116.91	47,147.07	322,847.32	4,106,122.52	0.00
Pupil Transportation	1,482,475.14	0.00	1,482,475.14	0.00	0.00
Support Serv - Planning & Research	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Communication	407,617.95	0.00	407,617.95	0.00	0.00
Support Serv - Staff & Personnel	407,196.17	689.63	17,420.97	389,085.57	389,085.57
Support Serv - Technology	237,353.33	0.00	69,667.43	167,685.90	167,685.90
Support Serv - Pupil Accounting	198,799.50	0.00	198,799.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	780,334.70	0.00	780,334.70	0.00	0.00
Community Services	806,160.10	143.64	806,016.46	0.00	0.00
Payments to Government Agencies	33.39	33.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,086,275.01	728,804.68	1,357,470.33	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 **	8,253,061.45	8,253,061.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,423,161.51	6,423,161.51	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
	67,348,811.66	**15,498,534.19**	**46,587,684.43**	**5,262,593.04**	**1,156,470.52**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63030 Pontiac City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,617,928.00	100,260.00	42,517,668.00	0.00	0.00
Support Serv - Pupil	7,997,543.00	0.00	7,997,543.00	0.00	0.00
Support Serv - Instructional	5,498,710.00	0.00	5,498,710.00	0.00	0.00
Support Serv - Board of Ed	1,101,267.00	0.00	1,101,267.00	0.00	0.00
Support Serv - Executive Adm	1,737,492.00	0.00	1,737,492.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,864,265.00	0.00	4,864,265.00	0.00	0.00
Support Serv - Business	1,199,152.00	125,648.00	0.00	1,073,504.00	1,073,504.00
Operations and Maintenance	11,645,040.00	0.00	2,441,762.00	9,203,278.00	0.00
Pupil Transportation	14,027,015.00	8,744,446.00	5,282,569.00	0.00	0.00
Support Serv - Planning & Research	227,550.00	0.00	227,550.00	0.00	0.00
Support Serv - Communication	160,965.00	0.00	160,965.00	0.00	0.00
Support Serv - Staff & Personnel	8,505,610.00	0.00	7,694,225.00	811,385.00	811,385.00
Support Serv - Technology	1,575,466.00	4,996.00	49,773.00	1,520,697.00	1,520,697.00
Support Serv - Pupil Accounting	510,153.00	0.00	510,153.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	605,569.00	10,795.00	594,774.00	0.00	0.00
Community Services	343,652.00	0.00	343,652.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,756,205.00	2,756,205.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	534.00	0.00	0.00	534.00	534.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,036,685.00	1,412,378.00	2,624,307.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,349,189.00	7,349,189.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,632,856.00	14,632,856.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,076,182.00	1,076,182.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	132,469,028.00	**36,212,955.00**	**83,646,675.00**	**12,609,398.00**	**3,406,120.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63040 Royal Oak Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	49,615,208.57	19,463.67	49,595,744.90	0.00	0.00
Support Serv - Pupil	10,608,023.84	0.00	10,608,023.84	0.00	0.00
Support Serv - Instructional	4,126,897.88	0.00	4,126,897.88	0.00	0.00
Support Serv - Board of Ed	170,144.47	0.00	170,144.47	0.00	0.00
Support Serv - Executive Adm	478,466.39	0.00	478,466.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,832,252.27	0.00	3,832,252.27	0.00	0.00
Support Serv - Business	1,149,604.88	40,101.30	13,574.09	1,095,929.49	1,095,929.49
Operations and Maintenance	7,909,961.06	760,429.97	391,440.00	6,758,091.09	0.00
Pupil Transportation	1,863,377.38	0.00	1,863,377.38	0.00	0.00
Support Serv - Planning & Research	10,884.00	0.00	10,884.00	0.00	0.00
Support Serv - Communication	251,921.33	0.00	251,921.33	0.00	0.00
Support Serv - Staff & Personnel	903,584.34	0.00	24,991.56	878,592.78	878,592.78
Support Serv - Technology	1,186,775.45	0.00	0.00	1,186,775.45	1,186,775.45
Support Serv - Pupil Accounting	9,646.09	0.00	9,646.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,210,645.61	12.80	1,210,632.81	0.00	0.00
Community Services	90,291.01	0.00	90,291.01	0.00	0.00
Payments to Government Agencies	13,626.67	13,626.67	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,959,106.31	0.00	1,959,106.31	0.00	0.00
Support Serv - Pupil	261,344.72	0.00	261,344.72	0.00	0.00
Support Serv - Instructional	239,010.67	0.00	239,010.67	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,399.14	0.00	5,399.14	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	159,151.66	0.00	0.00	159,151.66	0.00
Pupil Transportation	282.41	0.00	282.41	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	40,154.00	0.00	40,154.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,926,966.09	1,643,997.62	2,282,968.47	0.00	0.00
Community Services	963,512.31	0.00	963,512.31	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 **	17,777,502.12	17,777,502.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,639,533.24	3,639,533.24	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
	112,403,273.91	**23,894,667.39**	**78,430,066.05**	**10,078,540.47**	**3,161,297.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63050 Berkley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	52,558,145.95	14,746.56	52,543,399.39	0.00	0.00
Support Serv - Pupil	6,721,344.39	0.00	6,721,344.39	0.00	0.00
Support Serv - Instructional	4,492,765.88	0.00	4,492,765.88	0.00	0.00
Support Serv - Board of Ed	50,996.29	0.00	50,996.29	0.00	0.00
Support Serv - Executive Adm	871,287.39	0.00	871,287.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,179,604.05	14,707.52	3,164,896.53	0.00	0.00
Support Serv - Business	1,132,261.45	73,532.34	61,896.29	996,832.82	996,832.82
Operations and Maintenance	4,986,660.44	82,388.88	439,310.83	4,464,960.73	0.00
Pupil Transportation	1,135,732.02	0.00	1,135,732.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	340,381.34	0.00	340,381.34	0.00	0.00
Support Serv - Staff & Personnel	438,115.93	0.00	100,067.39	338,048.54	338,048.54
Support Serv - Technology	1,289,457.63	7,192.11	21,081.51	1,261,184.01	1,261,184.01
Support Serv - Pupil Accounting	251,879.10	0.00	251,879.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,037,336.68	0.00	1,037,336.68	0.00	0.00
Community Services	82,437.55	4,462.40	77,975.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	67,590.00	67,590.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	364,958.99	0.00	1,198.67	363,760.32	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,325,199.70	641,018.26	1,684,181.44	0.00	0.00
Community Services	2,769,944.76	0.00	2,769,944.76	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 **	48,553,196.31	48,553,196.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,165,341.55	22,165,341.55	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
	154,814,637.40	**71,624,175.93**	**75,765,675.05**	**7,424,786.42**	**2,596,065.37**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63060 Southfield Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	57,065,565.99	347,495.76	56,718,070.23	0.00	0.00
Support Serv - Pupil	8,626,149.72	0.00	8,626,149.72	0.00	0.00
Support Serv - Instructional	5,233,300.25	22,662.02	5,210,638.23	0.00	0.00
Support Serv - Board of Ed	339,292.40	7,216.37	332,076.03	0.00	0.00
Support Serv - Executive Adm	1,670,019.69	5,620.47	1,664,399.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,839,077.33	0.00	4,839,077.33	0.00	0.00
Support Serv - Business	1,166,663.22	0.00	32,864.02	1,133,799.20	1,133,799.20
Operations and Maintenance	14,695,793.45	0.00	3,629,428.38	11,066,365.07	0.00
Pupil Transportation	5,548,899.46	0.00	5,548,899.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	311,805.98	0.00	311,805.98	0.00	0.00
Support Serv - Staff & Personnel	1,582,039.24	0.00	254,049.01	1,327,990.23	1,327,990.23
Support Serv - Technology	2,290,610.09	23,182.52	463,983.40	1,803,444.17	1,803,444.17
Support Serv - Pupil Accounting	337,573.71	0.00	337,573.71	0.00	0.00
Support Serv - Central - Other	3,184.00	0.00	3,184.00	0.00	0.00
Support Serv - Other	690,004.35	0.00	690,004.35	0.00	0.00
Community Services	899,987.87	4,599.29	895,388.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	288,993.61	11,468.61	277,525.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,904,249.99	191,401.71	3,712,848.28	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 **	17,229,500.00	17,229,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,284,663.80	28,284,663.80	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
	155,007,374.15	**46,127,810.55**	**93,547,964.93**	**15,331,598.67**	**4,265,233.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63070 Avondale School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	46,218,775.61	15,550.43	46,203,225.18	0.00	0.00
Support Serv - Pupil	6,589,380.66	0.00	6,589,380.66	0.00	0.00
Support Serv - Instructional	2,731,993.98	4,354.54	2,727,639.44	0.00	0.00
Support Serv - Board of Ed	158,530.29	0.00	158,530.29	0.00	0.00
Support Serv - Executive Adm	583,054.32	1,700.00	581,354.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,382,003.21	0.00	3,382,003.21	0.00	0.00
Support Serv - Business	1,095,810.11	0.00	0.00	1,095,810.11	1,095,810.11
Operations and Maintenance	6,211,706.16	0.00	809,984.24	5,401,721.92	0.00
Pupil Transportation	2,489,917.36	15,397.00	2,474,520.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	330,939.51	779.93	330,159.58	0.00	0.00
Support Serv - Staff & Personnel	1,042,412.41	2,736.23	2,193.65	1,037,482.53	1,037,482.53
Support Serv - Technology	787,049.92	106.28	0.00	786,943.64	786,943.64
Support Serv - Pupil Accounting	395,592.86	0.00	395,592.86	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	776,081.39	28,518.09	747,563.30	0.00	0.00
Community Services	23,236.53	108.14	23,128.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	811.43	181.43	630.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	42,580.12	0.00	42,580.12	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	2,670,493.46	1,263,860.24	1,406,633.22	0.00	0.00
Community Services	833,006.47	653.34	832,353.13	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 **	11,425,692.50	11,425,692.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,474,216.23	7,474,216.23	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
	95,263,284.53	**20,233,854.38**	**66,707,471.95**	**8,321,958.20**	**2,920,236.28**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63080 Bloomfield Hills Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	61,951,053.57	94,881.45	61,856,172.12	0.00	0.00
Support Serv - Pupil	9,214,414.42	0.00	9,214,414.42	0.00	0.00
Support Serv - Instructional	8,052,570.35	0.00	8,052,570.35	0.00	0.00
Support Serv - Board of Ed	286,780.32	0.00	286,780.32	0.00	0.00
Support Serv - Executive Adm	1,025,759.40	0.00	1,025,759.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,561,444.07	0.00	4,561,444.07	0.00	0.00
Support Serv - Business	1,386,841.44	276,326.88	0.00	1,110,514.56	1,110,514.56
Operations and Maintenance	9,628,734.39	103,508.00	501,698.91	9,023,527.48	0.00
Pupil Transportation	4,098,505.24	8,547.67	4,089,957.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	570,391.58	0.00	570,391.58	0.00	0.00
Support Serv - Staff & Personnel	1,118,367.18	0.00	56,008.77	1,062,358.41	1,062,358.41
Support Serv - Technology	2,215,216.84	43,960.59	0.00	2,171,256.25	2,171,256.25
Support Serv - Pupil Accounting	193,505.68	0.00	193,505.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,358,012.15	0.00	2,358,012.15	0.00	0.00
Community Services	1,856,456.89	0.00	1,856,456.89	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	12,944,106.69	0.00	12,944,106.69	0.00	0.00
Support Serv - Pupil	2,584,407.69	0.00	2,584,407.69	0.00	0.00
Support Serv - Instructional	572,473.16	0.00	572,473.16	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	709,136.90	0.00	709,136.90	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,786,644.55	0.00	0.00	1,786,644.55	0.00
Pupil Transportation	8,094.89	0.00	8,094.89	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	7,028.18	0.00	7,028.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,275,169.98	1,541,504.21	2,733,665.77	0.00	0.00
Community Services	2,678,780.05	0.00	2,678,780.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	132,956.10	132,956.10	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,937,418.76	12,937,418.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,432,533.10	34,432,533.10	0.00	0.00	0.00
Trust Funds					
All Costs *	201,682.00	200,382.00	1,300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	14,519,993.16	14,519,993.16	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	196,308,478.73	**64,292,011.92**	**116,862,165.56**	**15,154,301.25**	**4,344,129.22**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63090 Clarenceville School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,260,431.15	1,809.90	14,258,621.25	0.00	0.00
Support Serv - Pupil	2,191,418.23	0.00	2,191,418.23	0.00	0.00
Support Serv - Instructional	1,540,259.18	0.00	1,540,259.18	0.00	0.00
Support Serv - Board of Ed	109,293.27	0.00	109,293.27	0.00	0.00
Support Serv - Executive Adm	343,013.50	0.00	343,013.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,481,770.93	0.00	1,481,770.93	0.00	0.00
Support Serv - Business	581,218.54	15,728.33	164.00	565,326.21	565,326.21
Operations and Maintenance	2,278,236.96	0.00	185,330.29	2,092,906.67	0.00
Pupil Transportation	905,266.85	0.00	905,266.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,800.00	0.00	1,800.00	0.00	0.00
Support Serv - Staff & Personnel	324,232.51	0.00	8,679.71	315,552.80	315,552.80
Support Serv - Technology	426,239.31	0.00	0.00	426,239.31	426,239.31
Support Serv - Pupil Accounting	86,285.04	0.00	86,285.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	432,822.07	0.00	432,822.07	0.00	0.00
Community Services	9,587.62	135.48	9,452.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,188.40	2,188.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	33,674.21	0.00	33,674.21	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	17,917.93	0.00	17,509.40	408.53	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	1,568,051.30	609,968.50	958,082.80	0.00	0.00
Community Services	512,635.89	16,814.77	495,821.12	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	230,159.01	230,159.01	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
	27,336,501.90	**876,804.39**	**23,059,263.99**	**3,400,433.52**	**1,307,118.32**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63100 Novi Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	65,991,318.22	55,921.80	65,935,396.42	0.00	0.00
Support Serv - Pupil	8,488,215.34	0.00	8,488,215.34	0.00	0.00
Support Serv - Instructional	8,318,008.37	7,789.57	8,310,218.80	0.00	0.00
Support Serv - Board of Ed	139,926.06	0.00	139,926.06	0.00	0.00
Support Serv - Executive Adm	723,304.16	0.00	723,304.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,351,681.92	0.00	5,351,681.92	0.00	0.00
Support Serv - Business	1,245,769.04	0.00	8,364.51	1,237,404.53	1,237,404.53
Operations and Maintenance	5,127,351.87	1,029.95	381,939.94	4,744,381.98	0.00
Pupil Transportation	3,218,470.27	267,672.00	2,950,798.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	284,222.55	0.00	284,222.55	0.00	0.00
Support Serv - Staff & Personnel	1,374,369.68	0.00	5,231.69	1,369,137.99	1,369,137.99
Support Serv - Technology	1,547,200.64	0.00	0.00	1,547,200.64	1,547,200.64
Support Serv - Pupil Accounting	318,892.92	0.00	318,892.92	0.00	0.00
Support Serv - Central - Other	18,388.19	0.00	18,388.19	0.00	0.00
Support Serv - Other	1,986,448.65	0.00	1,986,448.65	0.00	0.00
Community Services	90,423.36	0.00	90,423.36	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	3,501,893.67	0.00	0.00	3,501,893.67	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,536,251.85	1,721,103.90	4,815,147.95	0.00	0.00
Community Services	2,102,355.55	0.00	2,102,355.55	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 **	21,363,797.28	21,363,797.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	45,550,635.79	45,550,635.79	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
	183,278,925.38	**68,967,950.29**	**101,910,956.28**	**12,400,018.81**	**4,153,743.16**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63110 Oxford Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	61,699,946.70	266,217.20	61,433,729.50	0.00	0.00
Support Serv - Pupil	8,803,690.97	4,576.00	8,799,114.97	0.00	0.00
Support Serv - Instructional	4,315,390.93	11,275.53	4,304,115.40	0.00	0.00
Support Serv - Board of Ed	441,494.57	0.00	441,494.57	0.00	0.00
Support Serv - Executive Adm	1,104,328.61	9,810.64	1,094,517.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,661,877.65	21,072.98	5,640,804.67	0.00	0.00
Support Serv - Business	1,182,743.60	58,629.05	0.00	1,124,114.55	1,124,114.55
Operations and Maintenance	9,810,511.52	660,318.20	796,409.96	8,353,783.36	0.00
Pupil Transportation	3,460,876.12	0.00	3,460,876.12	0.00	0.00
Support Serv - Planning & Research	2,122.60	0.00	2,122.60	0.00	0.00
Support Serv - Communication	442,953.96	0.00	442,953.96	0.00	0.00
Support Serv - Staff & Personnel	788,565.44	1,878.00	0.00	786,687.44	786,687.44
Support Serv - Technology	2,360,301.02	58,921.04	192,657.00	2,108,722.98	2,108,722.98
Support Serv - Pupil Accounting	598,043.31	0.00	598,043.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,725,572.82	44,750.38	1,680,822.44	0.00	0.00
Community Services	47,304.46	0.00	47,304.46	0.00	0.00
Payments to Government Agencies	118,279.27	118,279.27	0.00	0.00	0.00
Facilities Acquisition	38,047.11	38,047.11	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,028,651.20	14,192.20	1,014,459.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	215,661.20	9,929.00	205,732.20	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	23,758.77	3,841.00	5,890.00	14,027.77	0.00
Pupil Transportation	1,392.43	0.00	1,392.43	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	633.50	0.00	570.15	63.35	63.35
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	5,195,919.86	2,266,124.55	2,929,795.31	0.00	0.00
Community Services	1,182,248.80	0.00	1,182,248.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	399,482.71	399,482.71	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,411,590.96	11,411,590.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,334,995.47	2,334,995.47	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
	124,396,385.56	**17,733,931.29**	**94,275,054.82**	**12,387,399.45**	**4,019,588.32**

Michigan Department of Education
Costs for the Development of 2026-2027 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	32,575,279.80	20,758.89	32,554,520.91	0.00	0.00
Support Serv - Pupil	4,725,926.98	0.00	4,725,926.98	0.00	0.00
Support Serv - Instructional	3,210,621.24	0.00	3,210,621.24	0.00	0.00
Support Serv - Board of Ed	416,821.52	0.00	416,821.52	0.00	0.00
Support Serv - Executive Adm	650,789.38	0.00	650,789.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,788,851.58	0.00	2,788,851.58	0.00	0.00
Support Serv - Business	1,136,114.94	213,305.91	0.00	922,809.03	922,809.03
Operations and Maintenance	5,360,200.84	6,701.00	346,611.82	5,006,888.02	0.00
Pupil Transportation	1,202,322.47	69,280.00	1,133,042.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	139,912.64	0.00	139,912.64	0.00	0.00
Support Serv - Staff & Personnel	666,555.51	0.00	0.00	666,555.51	666,555.51
Support Serv - Technology	995,365.23	49,072.94	0.00	946,292.29	946,292.29
Support Serv - Pupil Accounting	224,831.35	0.00	224,831.35	0.00	0.00
Support Serv - Central - Other	124,289.85	0.00	124,289.85	0.00	0.00
Support Serv - Other	669,749.12	23,032.00	646,717.12	0.00	0.00
Community Services	571,286.42	0.00	571,286.42	0.00	0.00
Payments to Government Agencies	594,900.00	594,900.00	0.00	0.00	0.00
Facilities Acquisition	1,219,363.16	1,219,363.16	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,853,425.26	19,785.00	5,833,640.26	0.00	0.00
Support Serv - Pupil	2,987,252.87	0.00	2,987,252.87	0.00	0.00
Support Serv - Instructional	294,482.83	0.00	294,482.83	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	205,970.59	0.00	205,970.59	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	380,113.55	0.00	380,113.55	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	155,375.23	0.00	155,375.23	0.00	0.00
Support Serv - Other	3,141,363.24	1,676,728.46	1,464,634.78	0.00	0.00
Community Services	367,950.35	0.00	367,950.35	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 **	6,739,863.01	6,739,863.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,746,310.02	1,746,310.02	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
	79,145,288.98	**12,379,100.39**	**59,223,643.74**	**7,542,544.85**	**2,535,656.83**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63140 Madison District Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,987,193.74	4,119.75	8,983,073.99	0.00	0.00
Support Serv - Pupil	1,139,431.65	0.00	1,139,431.65	0.00	0.00
Support Serv - Instructional	716,819.79	26,103.71	690,716.08	0.00	0.00
Support Serv - Board of Ed	161,414.15	0.00	161,414.15	0.00	0.00
Support Serv - Executive Adm	283,677.86	0.00	283,677.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,313,629.42	0.00	1,313,629.42	0.00	0.00
Support Serv - Business	568,658.91	19,900.71	5,074.55	543,683.65	543,683.65
Operations and Maintenance	2,487,824.88	127,001.00	224,228.73	2,136,595.15	0.00
Pupil Transportation	1,939,823.96	839,541.00	1,100,282.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,572.74	0.00	14,572.74	0.00	0.00
Support Serv - Staff & Personnel	286,894.42	0.00	0.00	286,894.42	286,894.42
Support Serv - Technology	358,274.69	0.00	0.00	358,274.69	358,274.69
Support Serv - Pupil Accounting	5,382.50	0.00	5,382.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	138,388.55	0.00	138,388.55	0.00	0.00
Community Services	109,567.58	0.00	109,567.58	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	1,208,459.29	559,142.36	649,316.93	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 **	1,293,326.50	1,293,326.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	543,815.08	543,815.08	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
	21,557,155.71	**3,412,950.11**	**14,818,757.69**	**3,325,447.91**	**1,188,852.76**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63150 Troy School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	124,841,337.68	171,994.20	124,669,343.48	0.00	0.00
Support Serv - Pupil	15,767,935.95	0.00	15,767,935.95	0.00	0.00
Support Serv - Instructional	12,046,813.38	7,547.63	12,039,265.75	0.00	0.00
Support Serv - Board of Ed	379,722.97	0.00	379,722.97	0.00	0.00
Support Serv - Executive Adm	1,862,833.45	0.00	1,862,833.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,004,285.84	12,283.74	9,992,002.10	0.00	0.00
Support Serv - Business	1,698,766.31	13,323.03	0.00	1,685,443.28	1,685,443.28
Operations and Maintenance	15,025,617.72	47,797.03	661,654.98	14,316,165.71	0.00
Pupil Transportation	4,543,301.57	0.00	4,543,301.57	0.00	0.00
Support Serv - Planning & Research	283,008.43	0.00	283,008.43	0.00	0.00
Support Serv - Communication	697,813.14	0.00	697,813.14	0.00	0.00
Support Serv - Staff & Personnel	1,199,800.18	0.00	2,525.30	1,197,274.88	1,197,274.88
Support Serv - Technology	1,431,643.17	13,701.44	0.00	1,417,941.73	1,417,941.73
Support Serv - Pupil Accounting	300,736.03	0.00	300,736.03	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,707,452.70	24,737.04	2,682,715.66	0.00	0.00
Community Services	172,187.72	0.00	172,187.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	33,705.50	33,705.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,574,252.43	16,543.67	2,557,708.76	0.00	0.00
Support Serv - Pupil	11,172.75	0.00	11,172.75	0.00	0.00
Support Serv - Instructional	739,971.19	0.00	739,971.19	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	41,563.43	0.00	41,563.43	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	100,332.21	9,868.55	0.00	90,463.66	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	2,532.85	0.00	2,532.85	0.00	0.00
Support Serv - Staff & Personnel	9,667.71	0.00	0.00	9,667.71	9,667.71
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,566,348.28	4,544,643.36	7,021,704.92	0.00	0.00
Community Services	5,080,924.49	7,210.00	5,073,714.49	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 **	31,709,529.96	31,709,529.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,198,347.13	62,198,347.13	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
	307,031,604.17	**98,811,232.28**	**189,503,414.92**	**18,716,956.97**	**4,310,327.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63160 West Bloomfield School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,464,262.31	41,823.60	45,422,438.71	0.00	0.00
Support Serv - Pupil	7,029,117.82	0.00	7,029,117.82	0.00	0.00
Support Serv - Instructional	5,295,635.46	0.00	5,295,635.46	0.00	0.00
Support Serv - Board of Ed	249,306.51	0.00	249,306.51	0.00	0.00
Support Serv - Executive Adm	568,443.25	0.00	568,443.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,319,594.27	0.00	4,319,594.27	0.00	0.00
Support Serv - Business	866,038.25	16,693.21	7,540.00	841,805.04	841,805.04
Operations and Maintenance	6,172,441.49	29,873.00	63,371.80	6,079,196.69	0.00
Pupil Transportation	3,948,259.14	6,260.00	3,941,999.14	0.00	0.00
Support Serv - Planning & Research	11,592.68	0.00	11,592.68	0.00	0.00
Support Serv - Communication	552,570.36	0.00	552,570.36	0.00	0.00
Support Serv - Staff & Personnel	775,269.47	0.00	38,721.73	736,547.74	736,547.74
Support Serv - Technology	1,433,767.16	172,241.00	0.00	1,261,526.16	1,261,526.16
Support Serv - Pupil Accounting	211,565.24	0.00	211,565.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,256,876.36	0.00	1,256,876.36	0.00	0.00
Community Services	393,787.88	0.00	393,787.88	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	4,270,757.04	2,079,751.42	2,191,005.62	0.00	0.00
Community Services	1,571,656.95	0.00	1,571,656.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	304,208.22	304,208.22	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,065,767.40	16,065,767.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,432,976.78	22,432,976.78	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
	123,193,894.04	**41,149,594.63**	**73,125,223.78**	**8,919,075.63**	**2,839,878.94**

Michigan Department of Education
Costs for the Development of 2026-2027 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	16,870,172.26	36,004.28	16,834,167.98	0.00	0.00
Support Serv - Pupil	1,895,825.22	0.00	1,895,825.22	0.00	0.00
Support Serv - Instructional	1,214,784.06	1,954.10	1,212,829.96	0.00	0.00
Support Serv - Board of Ed	185,044.61	1,686.61	183,358.00	0.00	0.00
Support Serv - Executive Adm	431,693.37	0.00	431,693.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,916,654.44	0.00	1,916,654.44	0.00	0.00
Support Serv - Business	613,826.85	60,263.22	0.00	553,563.63	553,563.63
Operations and Maintenance	3,883,161.28	24,428.00	391,959.71	3,466,773.57	0.00
Pupil Transportation	1,754,087.32	0.00	1,754,087.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,921.97	0.00	52,921.97	0.00	0.00
Support Serv - Staff & Personnel	193,881.26	0.00	12,272.79	181,608.47	181,608.47
Support Serv - Technology	504,196.60	39,426.65	0.00	464,769.95	464,769.95
Support Serv - Pupil Accounting	121,488.29	0.00	121,488.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	741,720.82	1,597.10	740,123.72	0.00	0.00
Community Services	162,770.41	529.55	162,240.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,980.20	10,980.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	432.16	0.00	432.16	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	66,523.30	0.00	66,523.30	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,412,593.63	873,773.17	1,538,820.46	0.00	0.00
Community Services	331,619.77	0.00	331,619.77	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 **	10,765,432.44	10,765,432.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,334,935.41	6,334,935.41	0.00	0.00	0.00
Trust Funds					
All Costs *	3,500.00	0.00	3,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,468,245.67	**18,151,010.73**	**27,650,519.32**	**4,666,715.62**	**1,199,942.05**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63190 Clarkston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	83,155,027.67	5,080.00	83,149,947.67	0.00	0.00
Support Serv - Pupil	10,168,525.64	0.00	10,168,525.64	0.00	0.00
Support Serv - Instructional	9,438,902.96	0.00	9,438,902.96	0.00	0.00
Support Serv - Board of Ed	197,430.71	0.00	197,430.71	0.00	0.00
Support Serv - Executive Adm	754,237.11	0.00	754,237.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,511,141.14	0.00	5,511,141.14	0.00	0.00
Support Serv - Business	915,744.03	75,541.43	0.00	840,202.60	840,202.60
Operations and Maintenance	9,303,942.92	49,782.29	426,964.18	8,827,196.45	0.00
Pupil Transportation	5,527,447.84	624,540.00	4,902,907.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	301,541.10	0.00	301,541.10	0.00	0.00
Support Serv - Staff & Personnel	2,094,617.47	0.00	36,188.15	2,058,429.32	2,058,429.32
Support Serv - Technology	1,638,850.15	206,582.15	0.00	1,432,268.00	1,432,268.00
Support Serv - Pupil Accounting	550,765.89	0.00	550,765.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,247,436.57	8,450.00	1,238,986.57	0.00	0.00
Community Services	553,295.09	0.00	553,295.09	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	1,420,408.57	2,914.79	1,417,493.78	0.00	0.00
Support Serv - Pupil	50,536.51	0.00	50,536.51	0.00	0.00
Support Serv - Instructional	433,155.51	27,899.84	405,255.67	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	24,343.57	0.00	0.00	24,343.57	24,343.57
Operations and Maintenance	199,837.76	0.00	110,377.43	89,460.33	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	2,971.00	0.00	2,971.00	0.00	0.00
Support Serv - Staff & Personnel	10,682.75	0.00	10,682.75	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	6,371,074.08	3,338,907.31	3,032,166.77	0.00	0.00
Community Services	886,616.66	679.21	885,937.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	233,131.35	233,131.35	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,911,868.93	20,911,868.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,665,660.72	40,665,660.72	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
	202,569,193.70	**66,151,038.02**	**123,146,255.41**	**13,271,900.27**	**4,355,243.49**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63200 Farmington Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	100,911,190.71	65,170.77	100,846,019.94	0.00	0.00
Support Serv - Pupil	19,747,148.59	0.00	19,747,148.59	0.00	0.00
Support Serv - Instructional	9,588,940.03	0.00	9,588,940.03	0.00	0.00
Support Serv - Board of Ed	298,326.80	0.00	298,326.80	0.00	0.00
Support Serv - Executive Adm	935,232.14	0.00	935,232.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,722,801.68	0.00	7,722,801.68	0.00	0.00
Support Serv - Business	1,641,218.79	130,216.50	0.00	1,511,002.29	1,511,002.29
Operations and Maintenance	13,094,086.37	283,020.48	57,850.80	12,753,215.09	0.00
Pupil Transportation	8,608,072.61	0.00	8,608,072.61	0.00	0.00
Support Serv - Planning & Research	116,833.01	0.00	116,833.01	0.00	0.00
Support Serv - Communication	721,840.25	0.00	721,840.25	0.00	0.00
Support Serv - Staff & Personnel	1,519,782.97	0.00	223,709.91	1,296,073.06	1,296,073.06
Support Serv - Technology	2,177,346.69	0.00	132,947.61	2,044,399.08	2,044,399.08
Support Serv - Pupil Accounting	273,803.87	0.00	273,803.87	0.00	0.00
Support Serv - Central - Other	207,589.07	0.00	207,589.07	0.00	0.00
Support Serv - Other	2,358,927.24	0.00	2,358,927.24	0.00	0.00
Community Services	1,386,210.47	0.00	1,386,210.47	0.00	0.00
Payments to Government Agencies	1,151,042.00	1,151,042.00	0.00	0.00	0.00
Facilities Acquisition	20,278.12	20,000.00	278.12	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,681,646.05	2,835,646.75	3,845,999.30	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 **	58,537,036.28	58,537,036.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,858,769.98	15,858,769.98	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	20,409,714.73	20,409,714.73	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	273,967,838.45	**99,290,617.49**	**157,072,531.44**	**17,604,689.52**	**4,851,474.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63210 Holly Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,633,010.37	82,217.62	27,550,792.75	0.00	0.00
Support Serv - Pupil	3,858,284.71	0.00	3,858,284.71	0.00	0.00
Support Serv - Instructional	2,188,963.82	37,087.33	2,151,876.49	0.00	0.00
Support Serv - Board of Ed	172,373.58	0.00	172,373.58	0.00	0.00
Support Serv - Executive Adm	618,977.44	0.00	618,977.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,496,346.04	277.38	2,496,068.66	0.00	0.00
Support Serv - Business	840,569.06	109,289.18	15,000.00	716,279.88	716,279.88
Operations and Maintenance	5,461,410.70	0.00	771,141.29	4,690,269.41	0.00
Pupil Transportation	3,660,523.95	893,695.92	2,766,828.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	86,528.17	0.00	86,528.17	0.00	0.00
Support Serv - Staff & Personnel	344,440.57	0.00	39,008.64	305,431.93	305,431.93
Support Serv - Technology	1,029,284.28	22,162.06	0.00	1,007,122.22	1,007,122.22
Support Serv - Pupil Accounting	132,687.91	0.00	132,687.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	977,930.00	0.00	977,930.00	0.00	0.00
Community Services	117,474.11	0.00	117,474.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	400,000.00	400,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	274,247.53	0.00	274,247.53	0.00	0.00
Support Serv - Pupil	132,617.69	0.00	132,617.69	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,501,685.13	1,376,072.50	2,125,612.63	0.00	0.00
Community Services	677,371.44	3,161.73	674,209.71	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 **	10,756,880.88	10,756,880.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	45,334,947.74	45,334,947.74	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
	110,696,555.12	**59,015,792.34**	**44,961,659.34**	**6,719,103.44**	**2,028,834.03**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63220 Huron Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	68,346,582.59	20,393.93	68,326,188.66	0.00	0.00
Support Serv - Pupil	11,737,655.41	0.00	11,737,655.41	0.00	0.00
Support Serv - Instructional	6,232,339.01	0.00	6,232,339.01	0.00	0.00
Support Serv - Board of Ed	253,255.99	0.00	253,255.99	0.00	0.00
Support Serv - Executive Adm	688,790.88	0.00	688,790.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,679,613.32	1,115.99	6,678,497.33	0.00	0.00
Support Serv - Business	1,462,533.47	0.00	2,254.48	1,460,278.99	1,460,278.99
Operations and Maintenance	11,430,382.93	53,835.18	579,394.85	10,797,152.90	0.00
Pupil Transportation	6,831,424.64	27,016.20	6,804,408.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	624,346.57	59,432.81	564,913.76	0.00	0.00
Support Serv - Staff & Personnel	1,032,891.93	0.00	28,774.34	1,004,117.59	1,004,117.59
Support Serv - Technology	1,883,187.08	0.00	0.00	1,883,187.08	1,883,187.08
Support Serv - Pupil Accounting	122,476.18	0.00	122,476.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,137,053.07	32,496.50	2,104,556.57	0.00	0.00
Community Services	1,998,052.95	420.91	1,997,632.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	190,333.36	190,333.36	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,387,741.11	0.00	2,387,741.11	0.00	0.00
Support Serv - Pupil	237,804.86	0.00	237,804.86	0.00	0.00
Support Serv - Instructional	508.35	0.00	508.35	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	505,534.76	0.00	505,534.76	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	8,401.32	0.00	0.00	8,401.32	8,401.32
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	6,662,770.42	2,087,554.21	4,575,216.21	0.00	0.00
Community Services	856,438.10	0.00	856,438.10	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 **	24,960,057.50	24,960,057.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	23,482,461.20	23,482,461.20	0.00	0.00	0.00
Trust Funds					
All Costs *	8,750.00	0.00	8,750.00	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
	180,989,387.00	**50,915,117.79**	**114,693,131.33**	**15,381,137.88**	**4,355,984.98**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63230 Lake Orion Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	62,807,842.66	10,825.17	62,797,017.49	0.00	0.00
Support Serv - Pupil	9,461,475.53	0.00	9,461,475.53	0.00	0.00
Support Serv - Instructional	6,090,345.15	79,053.00	6,011,292.15	0.00	0.00
Support Serv - Board of Ed	241,444.68	854.63	240,590.05	0.00	0.00
Support Serv - Executive Adm	1,228,617.99	0.00	1,228,617.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,115,719.00	1,563.85	5,114,155.15	0.00	0.00
Support Serv - Business	1,413,014.90	103,439.83	0.00	1,309,575.07	1,309,575.07
Operations and Maintenance	7,320,837.99	0.00	424,796.86	6,896,041.13	0.00
Pupil Transportation	5,761,682.88	0.00	5,761,682.88	0.00	0.00
Support Serv - Planning & Research	171.87	0.00	171.87	0.00	0.00
Support Serv - Communication	251,094.61	0.00	251,094.61	0.00	0.00
Support Serv - Staff & Personnel	1,311,505.80	0.00	27,130.92	1,284,374.88	1,284,374.88
Support Serv - Technology	2,092,643.48	0.00	19,734.00	2,072,909.48	2,072,909.48
Support Serv - Pupil Accounting	256,975.41	0.00	256,975.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,756,462.71	0.00	1,756,462.71	0.00	0.00
Community Services	243,083.85	0.00	243,083.85	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	3,610,552.01	32,262.22	3,578,289.79	0.00	0.00
Support Serv - Pupil	982,198.73	0.00	982,198.73	0.00	0.00
Support Serv - Instructional	500,707.57	1,591.14	499,116.43	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	32,000.00	0.00	32,000.00	0.00	0.00
Operations and Maintenance	60,291.00	0.00	60,291.00	0.00	0.00
Pupil Transportation	2,835.95	0.00	2,835.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	39.71	0.00	39.71	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,721,214.34	1,700,659.58	4,020,554.76	0.00	0.00
Community Services	1,964,073.10	2,597.33	1,961,475.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	220,407.86	220,407.86	0.00	0.00	0.00
Debt Service Funds					
All Costs **	22,100,206.76	22,100,206.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,305,441.99	22,305,441.99	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	982,983.27	982,983.27	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	163,835,870.80	**47,541,886.63**	**104,731,083.61**	**11,562,900.56**	**4,666,859.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63240 South Lyon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	74,119,118.83	148,747.10	73,970,371.73	0.00	0.00
Support Serv - Pupil	12,123,161.82	0.00	12,123,161.82	0.00	0.00
Support Serv - Instructional	4,058,910.90	0.00	4,058,910.90	0.00	0.00
Support Serv - Board of Ed	97,663.02	0.00	97,663.02	0.00	0.00
Support Serv - Executive Adm	1,041,570.29	0.00	1,041,570.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,985,257.38	0.00	6,985,257.38	0.00	0.00
Support Serv - Business	1,345,017.47	0.00	0.00	1,345,017.47	1,345,017.47
Operations and Maintenance	10,252,852.11	69,144.05	595,747.24	9,587,960.82	0.00
Pupil Transportation	4,885,953.70	400,000.00	4,485,953.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,226.08	0.00	19,226.08	0.00	0.00
Support Serv - Staff & Personnel	458,495.41	0.00	44,582.46	413,912.95	413,912.95
Support Serv - Technology	1,675,256.38	150,000.00	0.00	1,525,256.38	1,525,256.38
Support Serv - Pupil Accounting	210,566.61	0.00	210,566.61	0.00	0.00
Support Serv - Central - Other	142,540.43	0.00	142,540.43	0.00	0.00
Support Serv - Other	2,354,641.49	65,484.64	2,289,156.85	0.00	0.00
Community Services	149,712.09	8,000.00	141,712.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,657,702.37	3,173,014.46	2,484,687.91	0.00	0.00
Community Services	1,852,737.62	11,013.74	1,841,723.88	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 **	82,447,091.50	82,447,091.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,280,374.26	21,280,374.26	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
	231,157,849.76	**107,752,869.75**	**110,532,832.39**	**12,872,147.62**	**3,284,186.80**

Michigan Department of Education
Costs for the Development of 2026-2027 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	31,337,041.60	0.00	31,337,041.60	0.00	0.00
Support Serv - Pupil	4,866,075.07	0.00	4,866,075.07	0.00	0.00
Support Serv - Instructional	3,280,274.95	0.00	3,280,274.95	0.00	0.00
Support Serv - Board of Ed	199,840.45	0.00	199,840.45	0.00	0.00
Support Serv - Executive Adm	701,773.85	0.00	701,773.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,278,706.06	0.00	3,278,706.06	0.00	0.00
Support Serv - Business	861,800.55	3,383.52	31,141.57	827,275.46	827,275.46
Operations and Maintenance	6,200,596.10	0.00	657,885.23	5,542,710.87	0.00
Pupil Transportation	2,918,652.49	0.00	2,918,652.49	0.00	0.00
Support Serv - Planning & Research	8,800.00	0.00	8,800.00	0.00	0.00
Support Serv - Communication	182,617.29	0.00	182,617.29	0.00	0.00
Support Serv - Staff & Personnel	663,086.05	0.00	65,451.83	597,634.22	597,634.22
Support Serv - Technology	1,541,179.00	342,008.01	272,103.51	927,067.48	927,067.48
Support Serv - Pupil Accounting	104,533.10	0.00	104,533.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	691,763.83	0.00	691,763.83	0.00	0.00
Community Services	2,493,810.03	19,887.52	2,473,922.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	138,621.30	138,621.30	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	22,092.98	0.00	0.00	22,092.98	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	2,995,714.93	1,373,884.60	1,621,830.33	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 **	2,936,456.26	2,936,456.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,975,020.01	15,975,020.01	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
	81,398,455.90	**20,789,261.22**	**52,692,413.67**	**7,916,781.01**	**2,351,977.16**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63260 Rochester Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	133,600,388.88	685,072.69	132,915,316.19	0.00	0.00
Support Serv - Pupil	24,549,639.48	1,518.10	24,548,121.38	0.00	0.00
Support Serv - Instructional	11,607,961.74	8,694.30	11,599,267.44	0.00	0.00
Support Serv - Board of Ed	1,026,149.20	751,754.57	274,394.63	0.00	0.00
Support Serv - Executive Adm	1,163,863.22	1,134.33	1,162,728.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,027,301.00	1,642.66	10,025,658.34	0.00	0.00
Support Serv - Business	2,482,052.94	323,016.27	9,374.64	2,149,662.03	2,149,662.03
Operations and Maintenance	20,244,847.73	732,963.56	915,381.55	18,596,502.62	0.00
Pupil Transportation	9,696,412.56	26,596.80	9,669,815.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	468,246.68	7,974.00	460,272.68	0.00	0.00
Support Serv - Staff & Personnel	3,206,508.22	503.88	22,104.79	3,183,899.55	3,183,899.55
Support Serv - Technology	4,506,578.59	682,878.83	339,407.26	3,484,292.50	3,484,292.50
Support Serv - Pupil Accounting	470,482.87	98.72	470,384.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,295,800.73	93,584.42	3,202,216.31	0.00	0.00
Community Services	3,262,212.14	7,069.64	3,255,142.50	0.00	0.00
Payments to Government Agencies	52,000.00	52,000.00	0.00	0.00	0.00
Facilities Acquisition	740,162.79	736,262.79	3,900.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	167,235.99	0.00	167,235.99	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	7,997.63	0.00	0.00	7,997.63	7,997.63
Operations and Maintenance	200,273.42	14,978.00	2,653.04	182,642.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	250.00	0.00	250.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,294,141.26	4,463,496.24	6,830,645.02	0.00	0.00
Community Services	827,123.80	105,838.67	721,285.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	490,256.25	466,745.29	23,510.96	0.00	0.00
Debt Service Funds					
All Costs **	10,779,030.92	10,779,030.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,775,820.89	10,775,820.89	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
	264,942,738.93	**30,718,675.57**	**206,619,066.65**	**27,604,996.71**	**8,825,851.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63270 Clawson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,523,156.93	20,135.51	11,503,021.42	0.00	0.00
Support Serv - Pupil	2,016,095.10	0.00	2,016,095.10	0.00	0.00
Support Serv - Instructional	524,508.06	6,042.83	518,465.23	0.00	0.00
Support Serv - Board of Ed	199,663.75	0.00	199,663.75	0.00	0.00
Support Serv - Executive Adm	340,644.17	0.00	340,644.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,117,464.36	0.00	1,117,464.36	0.00	0.00
Support Serv - Business	498,432.93	41,071.08	0.00	457,361.85	457,361.85
Operations and Maintenance	1,767,302.98	9,143.48	31,812.51	1,726,346.99	0.00
Pupil Transportation	405,620.47	0.00	405,620.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,703.62	0.00	14,703.62	0.00	0.00
Support Serv - Staff & Personnel	152,676.73	0.00	5,448.40	147,228.33	147,228.33
Support Serv - Technology	384,027.65	0.00	0.00	384,027.65	384,027.65
Support Serv - Pupil Accounting	87,101.88	0.00	87,101.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	492,206.82	0.00	492,206.82	0.00	0.00
Community Services	18,092.39	0.00	18,092.39	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	1,246,594.93	2,568.36	1,244,026.57	0.00	0.00
Support Serv - Pupil	379,618.86	0.00	379,618.86	0.00	0.00
Support Serv - Instructional	246,355.20	0.00	246,355.20	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,122.46	0.00	0.00	4,122.46	0.00
Pupil Transportation	24,673.07	0.00	24,673.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,297.05	0.00	0.00	1,297.05	1,297.05
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	627,304.02	234,354.94	392,949.08	0.00	0.00
Community Services	1,089,256.13	0.00	1,089,256.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	214,737.20	214,737.20	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,124,119.90	5,124,119.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,004,600.37	21,004,600.37	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
	49,504,377.03	**26,656,773.67**	**20,127,219.03**	**2,720,384.33**	**989,914.88**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63280 Lamphere Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,495,504.49	2,706.39	25,492,798.10	0.00	0.00
Support Serv - Pupil	3,336,491.70	0.00	3,336,491.70	0.00	0.00
Support Serv - Instructional	4,314,969.58	9,991.74	4,304,977.84	0.00	0.00
Support Serv - Board of Ed	116,292.69	0.00	116,292.69	0.00	0.00
Support Serv - Executive Adm	573,981.92	0.00	573,981.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,299,254.80	0.00	2,299,254.80	0.00	0.00
Support Serv - Business	737,131.21	0.00	10,888.33	726,242.88	726,242.88
Operations and Maintenance	4,801,210.71	1,038.83	279,733.60	4,520,438.28	0.00
Pupil Transportation	1,123,687.63	0.00	1,123,687.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,501.06	0.00	9,501.06	0.00	0.00
Support Serv - Staff & Personnel	546,968.22	0.00	0.00	546,968.22	546,968.22
Support Serv - Technology	130,738.58	0.00	0.00	130,738.58	130,738.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	104,513.23	0.00	104,513.23	0.00	0.00
Support Serv - Other	628,213.40	0.00	628,213.40	0.00	0.00
Community Services	511,939.49	0.00	511,939.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	171,650.67	171,650.67	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,577,103.11	0.00	1,577,103.11	0.00	0.00
Support Serv - Pupil	724,350.16	0.00	724,350.16	0.00	0.00
Support Serv - Instructional	495,270.45	0.00	495,270.45	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	2,041.68	0.00	0.00	2,041.68	2,041.68
Operations and Maintenance	62,299.08	0.00	0.00	62,299.08	0.00
Pupil Transportation	17,971.75	0.00	17,971.75	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	2,644,959.87	1,190,749.69	1,454,210.18	0.00	0.00
Community Services	1,111,867.15	0.00	1,111,867.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	876,377.45	876,377.45	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,454,063.25	3,454,063.25	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
	55,868,353.33	**5,706,578.02**	**44,173,046.59**	**5,988,728.72**	**1,405,991.36**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63290 Walled Lake Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	115,212,001.96	948,549.32	114,263,452.64	0.00	0.00
Support Serv - Pupil	19,323,760.17	137,804.72	19,185,955.45	0.00	0.00
Support Serv - Instructional	8,520,165.03	30,394.33	8,489,770.70	0.00	0.00
Support Serv - Board of Ed	317,559.80	5,544.00	312,015.80	0.00	0.00
Support Serv - Executive Adm	624,768.38	7,911.00	616,857.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,981,862.97	29,007.00	9,952,855.97	0.00	0.00
Support Serv - Business	2,551,277.14	97,473.10	130,566.36	2,323,237.68	2,323,237.68
Operations and Maintenance	15,966,249.57	1,167,216.53	681,735.25	14,117,297.79	0.00
Pupil Transportation	6,942,423.91	879.00	6,941,544.91	0.00	0.00
Support Serv - Planning & Research	29,578.96	0.00	29,578.96	0.00	0.00
Support Serv - Communication	616,385.27	2,637.00	613,748.27	0.00	0.00
Support Serv - Staff & Personnel	1,178,596.79	5,274.00	36,641.60	1,136,681.19	1,136,681.19
Support Serv - Technology	3,278,438.25	701,935.09	45,112.38	2,531,390.78	2,531,390.78
Support Serv - Pupil Accounting	410,405.92	2,637.00	407,768.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,406,590.64	45,252.19	2,361,338.45	0.00	0.00
Community Services	283,881.25	19,338.00	264,543.25	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	974,493.67	0.00	974,493.67	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	258,029.17	0.00	258,029.17	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,917,960.06	3,305,473.81	5,612,486.25	0.00	0.00
Community Services	2,249,175.12	1,379.00	2,247,796.12	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 **	26,265,481.37	26,265,481.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	51,142,090.97	51,142,090.97	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
	277,451,176.37	**83,916,277.43**	**173,426,291.50**	**20,108,607.44**	**5,991,309.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63300 Waterford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	71,631,144.09	427,502.72	71,203,641.37	0.00	0.00
Support Serv - Pupil	14,951,565.31	3,219.34	14,948,345.97	0.00	0.00
Support Serv - Instructional	5,080,229.18	25,785.25	5,054,443.93	0.00	0.00
Support Serv - Board of Ed	571,480.47	236.34	571,244.13	0.00	0.00
Support Serv - Executive Adm	1,149,082.98	918.00	1,148,164.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,500,355.48	8,843.87	6,491,511.61	0.00	0.00
Support Serv - Business	1,251,673.79	125.96	30,743.21	1,220,804.62	1,220,804.62
Operations and Maintenance	12,298,499.28	200,285.45	813,674.03	11,284,539.80	0.00
Pupil Transportation	6,468,901.94	509,202.89	5,959,699.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	557,161.22	2,178.95	554,982.27	0.00	0.00
Support Serv - Staff & Personnel	885,911.54	0.00	83,712.28	802,199.26	802,199.26
Support Serv - Technology	1,718,940.31	19,709.36	0.00	1,699,230.95	1,699,230.95
Support Serv - Pupil Accounting	219,337.20	0.00	219,337.20	0.00	0.00
Support Serv - Central - Other	123,837.39	118,281.94	5,555.45	0.00	0.00
Support Serv - Other	2,125,399.55	0.00	2,125,399.55	0.00	0.00
Community Services	207,675.52	0.00	207,675.52	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	3,053,100.85	0.00	3,053,100.85	0.00	0.00
Support Serv - Pupil	1,209,321.92	0.00	1,209,321.92	0.00	0.00
Support Serv - Instructional	2,339,214.58	13,383.11	2,325,831.47	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	372,042.96	0.00	0.00	372,042.96	0.00
Pupil Transportation	1,800.23	0.00	1,800.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	174,015.40	0.00	174,015.40	0.00	0.00
Support Serv - Other	7,196,126.01	3,317,619.70	3,878,506.31	0.00	0.00
Community Services	2,780,941.50	18,705.21	2,762,236.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,316.22	6,316.22	0.00	0.00	0.00
Debt Service Funds					
All Costs **	24,293,214.41	24,293,214.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,605,918.63	26,605,918.63	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
	193,773,207.96	**55,571,447.35**	**122,822,943.02**	**15,378,817.59**	**3,722,234.83**

Michigan Department of Education
Costs for the Development of 2026-2027 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	3,172,398.01	0.00	3,172,398.01	0.00	0.00
Support Serv - Pupil	166,156.51	0.00	166,156.51	0.00	0.00
Support Serv - Instructional	4,664.60	0.00	4,664.60	0.00	0.00
Support Serv - Board of Ed	13,281.95	0.00	13,281.95	0.00	0.00
Support Serv - Executive Adm	123,303.08	0.00	123,303.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	778,951.07	0.00	778,951.07	0.00	0.00
Support Serv - Business	106,579.47	0.00	0.00	106,579.47	106,579.47
Operations and Maintenance	418,057.81	0.00	19,680.43	398,377.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,425.62	0.00	36,425.62	0.00	0.00
Support Serv - Staff & Personnel	4,136.99	0.00	0.00	4,136.99	4,136.99
Support Serv - Technology	343,371.99	0.00	0.00	343,371.99	343,371.99
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	40,815.31	3,633.06	37,182.25	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,439.24	0.00	121,439.24	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
	5,329,581.65	**3,633.06**	**4,473,482.76**	**852,465.83**	**454,088.45**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63906 Pontiac Academy for Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,916,236.56	9,425.00	2,906,811.56	0.00	0.00
Support Serv - Pupil	487,255.60	0.00	487,255.60	0.00	0.00
Support Serv - Instructional	341,356.41	0.00	341,356.41	0.00	0.00
Support Serv - Board of Ed	29,728.48	0.00	29,728.48	0.00	0.00
Support Serv - Executive Adm	519,246.51	0.00	519,246.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	510,613.30	0.00	510,613.30	0.00	0.00
Support Serv - Business	216,984.15	0.00	16,760.14	200,224.01	200,224.01
Operations and Maintenance	612,095.17	0.00	155,644.49	456,450.68	0.00
Pupil Transportation	224,179.04	0.00	224,179.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,965.58	0.00	15,965.58	0.00	0.00
Support Serv - Staff & Personnel	88,171.70	0.00	6,403.21	81,768.49	81,768.49
Support Serv - Technology	84,749.14	0.00	0.00	84,749.14	84,749.14
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	29,623.02	0.00	29,623.02	0.00	0.00
Community Services	65,078.72	0.00	65,078.72	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	665,620.48	64,433.41	601,187.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,806,903.86	**73,858.41**	**5,909,853.13**	**823,192.32**	**366,741.64**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63907 Great Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,211,654.00	2,227.00	1,209,427.00	0.00	0.00
Support Serv - Pupil	122,300.00	0.00	122,300.00	0.00	0.00
Support Serv - Instructional	50,597.00	0.00	50,597.00	0.00	0.00
Support Serv - Board of Ed	26,909.00	0.00	26,909.00	0.00	0.00
Support Serv - Executive Adm	285,010.00	0.00	285,010.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,794.00	0.00	371,794.00	0.00	0.00
Support Serv - Business	443.00	0.00	0.00	443.00	443.00
Operations and Maintenance	402,587.00	290.00	0.00	402,297.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,527.00	0.00	3,527.00	0.00	0.00
Support Serv - Technology	42,924.00	0.00	0.00	42,924.00	42,924.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,216.00	0.00	2,216.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,649.00	156,591.00	58.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,676,610.00	**159,108.00**	**2,071,838.00**	**445,664.00**	**43,367.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63909 Oakside Prep Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,301,254.00	0.00	7,301,254.00	0.00	0.00
Support Serv - Pupil	1,053,419.00	0.00	1,053,419.00	0.00	0.00
Support Serv - Instructional	2,390,522.00	0.00	2,390,522.00	0.00	0.00
Support Serv - Board of Ed	165,471.00	0.00	165,471.00	0.00	0.00
Support Serv - Executive Adm	643,704.00	0.00	643,704.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,272,134.00	0.00	1,272,134.00	0.00	0.00
Support Serv - Business	389,267.00	0.00	0.00	389,267.00	389,267.00
Operations and Maintenance	2,695,166.00	0.00	0.00	2,695,166.00	0.00
Pupil Transportation	134,840.00	0.00	134,840.00	0.00	0.00
Support Serv - Planning & Research	14,268.00	0.00	14,268.00	0.00	0.00
Support Serv - Communication	109,281.00	0.00	109,281.00	0.00	0.00
Support Serv - Staff & Personnel	1,219,089.00	0.00	0.00	1,219,089.00	1,219,089.00
Support Serv - Technology	245,069.00	0.00	0.00	245,069.00	245,069.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	99,205.00	0.00	99,205.00	0.00	0.00
Support Serv - Other	38,948.00	0.00	38,948.00	0.00	0.00
Community Services	126,757.00	0.00	126,757.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,898,394.00	**0.00**	**13,349,803.00**	**4,548,591.00**	**1,853,425.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	3,411,390.03	6,854.85	3,404,535.18	0.00	0.00
Support Serv - Pupil	597,949.04	0.00	597,949.04	0.00	0.00
Support Serv - Instructional	481,166.17	7,126.19	474,039.98	0.00	0.00
Support Serv - Board of Ed	266,987.40	0.00	266,987.40	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	546,138.77	0.00	546,138.77	0.00	0.00
Support Serv - Business	266,485.20	0.00	6,208.30	260,276.90	260,276.90
Operations and Maintenance	844,358.85	260,907.44	76,244.09	507,207.32	0.00
Pupil Transportation	139,888.75	0.00	139,888.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	152,906.07	0.00	1,256.36	151,649.71	151,649.71
Support Serv - Technology	128,358.03	5,505.00	0.00	122,853.03	122,853.03
Support Serv - Pupil Accounting	169,547.61	0.00	169,547.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,753.56	0.00	131,753.56	0.00	0.00
Community Services	65,008.09	0.00	65,008.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	52,378.00	52,378.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	680,526.00	680,526.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,934,841.57	**1,013,297.48**	**5,879,557.13**	**1,041,986.96**	**534,779.64**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63911 Holly Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,972,149.14	908.60	3,971,240.54	0.00	0.00
Support Serv - Pupil	200,240.04	0.00	200,240.04	0.00	0.00
Support Serv - Instructional	720,036.41	43,021.47	677,014.94	0.00	0.00
Support Serv - Board of Ed	26,264.00	0.00	26,264.00	0.00	0.00
Support Serv - Executive Adm	157,102.20	0.00	157,102.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	472,715.52	0.00	472,715.52	0.00	0.00
Support Serv - Business	131,711.94	0.00	10,000.00	121,711.94	121,711.94
Operations and Maintenance	902,106.10	1,876.83	157,255.00	742,974.27	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	8,533.55	0.00	8,533.55	0.00	0.00
Support Serv - Staff & Personnel	7,409.44	0.00	0.00	7,409.44	7,409.44
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	37,389.96	0.00	37,389.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	479,891.36	325,076.82	154,814.54	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 **	333,128.56	333,128.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	518,473.71	518,473.71	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
	7,967,151.93	**1,222,485.99**	**5,872,570.29**	**872,095.65**	**129,121.38**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63912 Oakland International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,944,133.93	742,998.07	10,201,135.86	0.00	0.00
Support Serv - Pupil	644,906.11	0.00	644,906.11	0.00	0.00
Support Serv - Instructional	1,169,327.56	0.00	1,169,327.56	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	934,065.84	0.00	934,065.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	477,916.89	0.00	477,916.89	0.00	0.00
Support Serv - Business	3,505,922.60	63,842.73	0.00	3,442,079.87	3,442,079.87
Operations and Maintenance	6,667,829.60	4,738,569.12	108,874.07	1,820,386.41	0.00
Pupil Transportation	332,131.48	99,972.00	232,159.48	0.00	0.00
Support Serv - Planning & Research	41,008.71	0.00	41,008.71	0.00	0.00
Support Serv - Communication	43,369.06	0.00	43,369.06	0.00	0.00
Support Serv - Staff & Personnel	413,500.00	0.00	0.00	413,500.00	413,500.00
Support Serv - Technology	94,277.40	0.00	0.00	94,277.40	94,277.40
Support Serv - Pupil Accounting	30,715.19	0.00	30,715.19	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	187,042.54	0.00	187,042.54	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	1,030,729.92	902,346.19	128,383.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,540,376.83	**6,547,728.11**	**14,222,405.04**	**5,770,243.68**	**3,949,857.27**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63913 Walton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,138,175.00	0.00	5,138,175.00	0.00	0.00
Support Serv - Pupil	560,744.00	0.00	560,744.00	0.00	0.00
Support Serv - Instructional	1,129,431.00	0.00	1,129,431.00	0.00	0.00
Support Serv - Board of Ed	117,794.00	0.00	117,794.00	0.00	0.00
Support Serv - Executive Adm	364,270.00	0.00	364,270.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	731,541.00	0.00	731,541.00	0.00	0.00
Support Serv - Business	230,614.00	0.00	0.00	230,614.00	230,614.00
Operations and Maintenance	1,591,743.00	0.00	0.00	1,591,743.00	0.00
Pupil Transportation	43,294.00	0.00	43,294.00	0.00	0.00
Support Serv - Planning & Research	8,454.00	0.00	8,454.00	0.00	0.00
Support Serv - Communication	60,394.00	0.00	60,394.00	0.00	0.00
Support Serv - Staff & Personnel	382,476.00	0.00	0.00	382,476.00	382,476.00
Support Serv - Technology	142,992.00	0.00	0.00	142,992.00	142,992.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	58,786.00	0.00	58,786.00	0.00	0.00
Support Serv - Other	20,129.00	0.00	20,129.00	0.00	0.00
Community Services	169,444.00	0.00	169,444.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,750,281.00	**0.00**	**8,402,456.00**	**2,347,825.00**	**756,082.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63914 Advanced Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,611,632.15	77,122.98	6,534,509.17	0.00	0.00
Support Serv - Pupil	1,379,651.92	567.08	1,379,084.84	0.00	0.00
Support Serv - Instructional	1,480,892.50	189,045.00	1,291,847.50	0.00	0.00
Support Serv - Board of Ed	66,944.46	0.00	66,944.46	0.00	0.00
Support Serv - Executive Adm	2,497,682.55	0.00	2,497,682.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	680,329.17	3,110.05	677,219.12	0.00	0.00
Support Serv - Business	131,928.95	6,662.62	0.00	125,266.33	125,266.33
Operations and Maintenance	2,084,662.24	150,806.83	331,198.46	1,602,656.95	0.00
Pupil Transportation	99,962.75	0.00	99,962.75	0.00	0.00
Support Serv - Planning & Research	20,597.11	0.00	20,597.11	0.00	0.00
Support Serv - Communication	176,156.75	0.00	176,156.75	0.00	0.00
Support Serv - Staff & Personnel	46,950.28	0.00	9,109.01	37,841.27	37,841.27
Support Serv - Technology	491,994.97	253,890.35	5,820.84	232,283.78	232,283.78
Support Serv - Pupil Accounting	27,368.35	0.00	27,368.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	276,958.20	2,397.60	274,560.60	0.00	0.00
Community Services	49,054.23	0.00	49,054.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,676,994.49	1,633,569.49	43,425.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,080,284.45	802,122.04	278,162.41	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 **	751,000.00	751,000.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	492,585.35	492,585.35	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
	20,123,630.87	**4,362,879.39**	**13,762,703.15**	**1,998,048.33**	**395,391.38**

Michigan Department of Education
Costs for the Development of 2026-2027 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	5,977,301.00	37,137.00	5,940,164.00	0.00	0.00
Support Serv - Pupil	642,809.00	0.00	642,809.00	0.00	0.00
Support Serv - Instructional	603,018.00	0.00	603,018.00	0.00	0.00
Support Serv - Board of Ed	222,173.00	0.00	222,173.00	0.00	0.00
Support Serv - Executive Adm	1,102,034.00	0.00	1,102,034.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	627,244.00	0.00	627,244.00	0.00	0.00
Support Serv - Business	76,576.00	74,246.00	0.00	2,330.00	2,330.00
Operations and Maintenance	1,569,434.00	0.00	0.00	1,569,434.00	0.00
Pupil Transportation	526,862.00	0.00	526,862.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,979.00	0.00	17,979.00	0.00	0.00
Support Serv - Technology	221,599.00	0.00	0.00	221,599.00	221,599.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,689.00	0.00	175,689.00	0.00	0.00
Community Services	363,403.00	0.00	363,403.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	57,808.00	57,808.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	720,927.00	342,930.00	377,997.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	840,949.00	840,949.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,423.00	4,423.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,750,228.00	**1,357,493.00**	**10,599,372.00**	**1,793,363.00**	**223,929.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63917 Bradford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,380,162.92	1,511.31	4,378,651.61	0.00	0.00
Support Serv - Pupil	1,204,688.89	480.95	1,204,207.94	0.00	0.00
Support Serv - Instructional	695,915.22	0.00	695,915.22	0.00	0.00
Support Serv - Board of Ed	24,198.40	0.00	24,198.40	0.00	0.00
Support Serv - Executive Adm	1,452,608.80	0.00	1,452,608.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	579,285.79	64,839.50	514,446.29	0.00	0.00
Support Serv - Business	50,327.09	1,519.63	0.00	48,807.46	48,807.46
Operations and Maintenance	1,241,851.52	5,603.29	45,010.58	1,191,237.65	0.00
Pupil Transportation	1,296,613.33	615,073.61	681,539.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,398.89	0.00	40,398.89	0.00	0.00
Support Serv - Staff & Personnel	40,920.70	0.00	5,581.24	35,339.46	35,339.46
Support Serv - Technology	212,467.20	0.00	16,354.81	196,112.39	196,112.39
Support Serv - Pupil Accounting	12,182.25	0.00	12,182.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	117,544.48	0.00	117,544.48	0.00	0.00
Community Services	24,176.22	0.00	24,176.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	168,552.14	168,552.14	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	125.00	0.00	0.00	125.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	740,923.15	578,258.65	162,664.50	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 **	1,269,886.78	1,269,886.78	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
	13,552,828.77	**2,705,725.86**	**9,375,480.95**	**1,471,621.96**	**280,259.31**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63918 Laurus Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,615,468.00	0.00	4,615,468.00	0.00	0.00
Support Serv - Pupil	617,105.00	0.00	617,105.00	0.00	0.00
Support Serv - Instructional	1,059,337.00	0.00	1,059,337.00	0.00	0.00
Support Serv - Board of Ed	154,288.00	0.00	154,288.00	0.00	0.00
Support Serv - Executive Adm	376,829.00	0.00	376,829.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	794,536.00	0.00	794,536.00	0.00	0.00
Support Serv - Business	271,870.00	0.00	0.00	271,870.00	271,870.00
Operations and Maintenance	1,449,108.00	0.00	33.00	1,449,075.00	0.00
Pupil Transportation	44,240.00	0.00	44,240.00	0.00	0.00
Support Serv - Planning & Research	9,946.00	0.00	9,946.00	0.00	0.00
Support Serv - Communication	47,619.00	0.00	47,619.00	0.00	0.00
Support Serv - Staff & Personnel	433,468.00	0.00	0.00	433,468.00	433,468.00
Support Serv - Technology	119,452.00	0.00	0.00	119,452.00	119,452.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	69,015.00	0.00	69,015.00	0.00	0.00
Support Serv - Other	30,183.00	0.00	30,183.00	0.00	0.00
Community Services	142,622.00	0.00	142,622.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,235,086.00	**0.00**	**7,961,221.00**	**2,273,865.00**	**824,790.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63920 Learn4Life Pontiac
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	398,765.11	0.00	398,765.11	0.00	0.00
Support Serv - Pupil	62,217.00	0.00	62,217.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	88,706.60	0.00	88,706.60	0.00	0.00
Support Serv - Executive Adm	55,728.69	0.00	55,728.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	224,552.72	0.00	224,552.72	0.00	0.00
Support Serv - Business	61,462.83	8,659.07	0.00	52,803.76	52,803.76
Operations and Maintenance	246,125.42	0.00	0.00	246,125.42	0.00
Pupil Transportation	1,170.00	0.00	1,170.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,167.46	0.00	13,167.46	0.00	0.00
Support Serv - Staff & Personnel	1,337.60	0.00	0.00	1,337.60	1,337.60
Support Serv - Technology	87,479.78	1,874.42	0.00	85,605.36	85,605.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,240,713.21	**10,533.49**	**844,307.58**	**385,872.14**	**139,746.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63921 Crescent Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,848,685.00	330.00	3,848,355.00	0.00	0.00
Support Serv - Pupil	325,164.00	0.00	325,164.00	0.00	0.00
Support Serv - Instructional	334,276.00	0.00	334,276.00	0.00	0.00
Support Serv - Board of Ed	50,538.00	0.00	50,538.00	0.00	0.00
Support Serv - Executive Adm	907,477.00	0.00	907,477.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,063,701.00	0.00	1,063,701.00	0.00	0.00
Support Serv - Business	115,273.00	103,739.00	0.00	11,534.00	11,534.00
Operations and Maintenance	956,613.00	0.00	130,623.00	825,990.00	0.00
Pupil Transportation	486,389.00	0.00	486,389.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,600.00	0.00	7,600.00	0.00	0.00
Support Serv - Technology	119,559.00	0.00	8,601.00	110,958.00	110,958.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	16,140.00	0.00	16,140.00	0.00	0.00
Community Services	153,471.00	0.00	153,471.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	107,223.00	107,223.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	720,946.00	543,921.00	177,025.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	271,918.00	271,918.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,484,973.00	**1,027,131.00**	**7,509,360.00**	**948,482.00**	**122,492.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63922 Great Oaks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,217,031.00	0.00	4,217,031.00	0.00	0.00
Support Serv - Pupil	666,617.00	0.00	666,617.00	0.00	0.00
Support Serv - Instructional	1,145,768.00	0.00	1,145,768.00	0.00	0.00
Support Serv - Board of Ed	162,743.00	0.00	162,743.00	0.00	0.00
Support Serv - Executive Adm	392,839.00	0.00	392,839.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	909,259.00	0.00	909,259.00	0.00	0.00
Support Serv - Business	343,518.00	0.00	0.00	343,518.00	343,518.00
Operations and Maintenance	1,491,797.00	0.00	0.00	1,491,797.00	0.00
Pupil Transportation	32,335.00	0.00	32,335.00	0.00	0.00
Support Serv - Planning & Research	12,596.00	0.00	12,596.00	0.00	0.00
Support Serv - Communication	72,884.00	0.00	72,884.00	0.00	0.00
Support Serv - Staff & Personnel	549,187.00	0.00	0.00	549,187.00	549,187.00
Support Serv - Technology	105,975.00	0.00	3,800.00	102,175.00	102,175.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	87,610.00	0.00	87,610.00	0.00	0.00
Support Serv - Other	8,000.00	0.00	8,000.00	0.00	0.00
Community Services	61,676.00	0.00	61,676.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,259,835.00	**0.00**	**7,773,158.00**	**2,486,677.00**	**994,880.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63923 Four Corners Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,655,343.81	0.00	1,655,343.81	0.00	0.00
Support Serv - Pupil	201,792.50	0.00	201,792.50	0.00	0.00
Support Serv - Instructional	124,849.50	0.00	124,849.50	0.00	0.00
Support Serv - Board of Ed	24,466.69	0.00	24,466.69	0.00	0.00
Support Serv - Executive Adm	395,803.47	0.00	395,803.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	257,253.98	0.00	257,253.98	0.00	0.00
Support Serv - Business	8,521.73	0.00	0.00	8,521.73	8,521.73
Operations and Maintenance	366,471.64	0.00	30,472.18	335,999.46	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	21,055.03	0.00	21,055.03	0.00	0.00
Support Serv - Staff & Personnel	17,880.91	0.00	0.00	17,880.91	17,880.91
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	10,358.25	0.00	10,358.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,158.46	0.00	3,158.46	0.00	0.00
Community Services	21,505.19	0.00	21,505.19	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	152,337.50	88,153.20	64,184.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,260,798.66	**88,153.20**	**2,810,243.36**	**362,402.10**	**26,402.64**

Michigan Department of Education
Costs for the Development of 2026-2027 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	6,897,407.00	204,001.00	6,693,406.00	0.00	0.00
Support Serv - Pupil	582,495.00	0.00	582,495.00	0.00	0.00
Support Serv - Instructional	124,478.00	0.00	124,478.00	0.00	0.00
Support Serv - Board of Ed	67,268.00	0.00	67,268.00	0.00	0.00
Support Serv - Executive Adm	486,835.00	0.00	486,835.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,171,494.00	0.00	1,171,494.00	0.00	0.00
Support Serv - Business	586,523.00	409,200.00	0.00	177,323.00	177,323.00
Operations and Maintenance	1,080,233.00	0.00	0.00	1,080,233.00	0.00
Pupil Transportation	39,372.00	0.00	39,372.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	87,923.00	0.00	87,923.00	0.00	0.00
Support Serv - Staff & Personnel	232,618.00	0.00	0.00	232,618.00	232,618.00
Support Serv - Technology	725,565.00	547,121.00	0.00	178,444.00	178,444.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	82,458.00	0.00	82,458.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	710,326.00	680,282.00	30,044.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,874,995.00	**1,840,604.00**	**9,365,773.00**	**1,668,618.00**	**588,385.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63926 Faxon Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	739,610.69	0.00	739,610.69	0.00	0.00
Support Serv - Pupil	41,898.30	0.00	41,898.30	0.00	0.00
Support Serv - Instructional	110,545.05	0.00	110,545.05	0.00	0.00
Support Serv - Board of Ed	11,934.00	0.00	11,934.00	0.00	0.00
Support Serv - Executive Adm	205,897.43	0.00	205,897.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	159,664.91	0.00	159,664.91	0.00	0.00
Support Serv - Business	22,485.28	0.00	-92.55	22,577.83	22,577.83
Operations and Maintenance	449,503.09	0.00	1,383.35	448,119.74	0.00
Pupil Transportation	2,130.00	0.00	2,130.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,194.00	0.00	1,194.00	0.00	0.00
Support Serv - Staff & Personnel	4,940.00	0.00	4,940.00	0.00	0.00
Support Serv - Technology	26,130.35	0.00	0.00	26,130.35	26,130.35
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	0.00	0.00	0.00	0.00	0.00
Community Services	1,334.53	0.00	1,334.53	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,777,267.63	**0.00**	**1,280,439.71**	**496,827.92**	**48,708.18**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63928 Momentum Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,638,490.12	0.00	1,638,490.12	0.00	0.00
Support Serv - Pupil	146,255.00	0.00	146,255.00	0.00	0.00
Support Serv - Instructional	28,327.80	0.00	28,327.80	0.00	0.00
Support Serv - Board of Ed	22,412.24	0.00	22,412.24	0.00	0.00
Support Serv - Executive Adm	329,611.29	0.00	329,611.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	222,964.59	20,261.58	202,703.01	0.00	0.00
Support Serv - Business	23,880.00	0.00	0.00	23,880.00	23,880.00
Operations and Maintenance	553,215.87	13,100.00	74,450.50	465,665.37	0.00
Pupil Transportation	149,528.63	0.00	149,528.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,448.24	0.00	1,448.24	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,270.80	0.00	5,270.80	0.00	0.00
Support Serv - Other	9,219.53	0.00	9,219.53	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	251,088.47	164,482.38	86,606.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,382,212.58	**197,843.96**	**2,694,823.25**	**489,545.37**	**23,880.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63929 Waterford Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,723,906.86	36,401.95	2,687,504.91	0.00	0.00
Support Serv - Pupil	288,451.78	0.00	288,451.78	0.00	0.00
Support Serv - Instructional	98,011.28	0.00	98,011.28	0.00	0.00
Support Serv - Board of Ed	78,532.70	0.00	78,532.70	0.00	0.00
Support Serv - Executive Adm	789,184.03	0.00	789,184.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	434,865.79	7,100.45	427,765.34	0.00	0.00
Support Serv - Business	25,183.57	6,407.84	0.00	18,775.73	18,775.73
Operations and Maintenance	282,427.46	664.99	0.00	281,762.47	0.00
Pupil Transportation	38,088.85	0.00	38,088.85	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	16,887.01	0.00	0.00	16,887.01	16,887.01
Support Serv - Technology	74,592.92	1,857.86	0.00	72,735.06	72,735.06
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	0.00	0.00	0.00	0.00	0.00
Community Services	18,849.60	0.00	18,849.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	143,924.16	135,916.56	8,007.60	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,012,906.01	**188,349.65**	**4,434,396.09**	**390,160.27**	**108,397.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63931 Oakland FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,021,586.00	930.00	1,020,656.00	0.00	0.00
Support Serv - Pupil	125,917.00	0.00	125,917.00	0.00	0.00
Support Serv - Instructional	47,980.00	0.00	47,980.00	0.00	0.00
Support Serv - Board of Ed	28,826.00	0.00	28,826.00	0.00	0.00
Support Serv - Executive Adm	214,119.00	0.00	214,119.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	302,838.00	0.00	302,838.00	0.00	0.00
Support Serv - Business	11,437.00	11,236.00	0.00	201.00	201.00
Operations and Maintenance	142,976.00	0.00	2,025.00	140,951.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	11,249.00	0.00	0.00	11,249.00	11,249.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	15,000.00	0.00	15,000.00	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	26,464.00	0.00	26,464.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,948,392.00	**12,166.00**	**1,783,825.00**	**152,401.00**	**11,450.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63934 Kingsbury Country Day School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,103,619.62	0.00	2,103,619.62	0.00	0.00
Support Serv - Pupil	149,945.18	0.00	149,945.18	0.00	0.00
Support Serv - Instructional	68,408.06	0.00	68,408.06	0.00	0.00
Support Serv - Board of Ed	63,126.48	0.00	63,126.48	0.00	0.00
Support Serv - Executive Adm	524,290.00	0.00	524,290.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,102.14	0.00	358,102.14	0.00	0.00
Support Serv - Business	12,768.60	0.00	0.00	12,768.60	12,768.60
Operations and Maintenance	571,219.35	0.00	0.00	571,219.35	0.00
Pupil Transportation	254,217.94	192,434.83	61,783.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,173.70	0.00	10,173.70	0.00	0.00
Support Serv - Staff & Personnel	9,099.98	0.00	0.00	9,099.98	9,099.98
Support Serv - Technology	93,683.51	0.00	8,756.36	84,927.15	84,927.15
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	26,365.07	0.00	26,365.07	0.00	0.00
Community Services	19,052.39	0.00	19,052.39	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	63,422.50	0.00	63,422.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,327,494.52	**192,434.83**	**3,457,044.61**	**678,015.08**	**106,795.73**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63938 Keys Grace Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,628,824.76	8,593.91	3,620,230.85	0.00	0.00
Support Serv - Pupil	258,366.63	0.00	258,366.63	0.00	0.00
Support Serv - Instructional	551,001.97	0.00	551,001.97	0.00	0.00
Support Serv - Board of Ed	39,018.27	0.00	39,018.27	0.00	0.00
Support Serv - Executive Adm	1,197,395.65	0.00	1,197,395.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,624.75	0.00	221,624.75	0.00	0.00
Support Serv - Business	82,106.00	3,913.93	0.00	78,192.07	78,192.07
Operations and Maintenance	696,325.10	0.00	114,489.99	581,835.11	0.00
Pupil Transportation	1,908,255.86	0.00	1,908,255.86	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	112.00	0.00	0.00	112.00	112.00
Support Serv - Technology	38,036.56	0.00	0.00	38,036.56	38,036.56
Support Serv - Pupil Accounting	48,709.66	0.00	48,709.66	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	119,169.39	0.00	119,169.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	308,859.20	308,859.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,494,925.66	460,309.97	4,034,615.69	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,592,731.46	**781,677.01**	**12,112,878.71**	**698,175.74**	**116,340.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
63939 Lighthouse Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,058,005.23	0.00	17,058,005.23	0.00	0.00
Support Serv - Pupil	73,162.25	0.00	73,162.25	0.00	0.00
Support Serv - Instructional	1,035,014.48	0.00	1,035,014.48	0.00	0.00
Support Serv - Board of Ed	27,436.15	0.00	27,436.15	0.00	0.00
Support Serv - Executive Adm	695,571.36	0.00	695,571.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,359,589.18	0.00	3,359,589.18	0.00	0.00
Support Serv - Business	2,061,140.31	0.00	0.00	2,061,140.31	2,061,140.31
Operations and Maintenance	181,093.64	0.00	0.00	181,093.64	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	657,295.51	0.00	0.00	657,295.51	657,295.51
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,148,308.11	**0.00**	**22,248,778.65**	**2,899,529.46**	**2,718,435.82**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
64040 Hart Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,523,388.81	18,920.60	10,504,468.21	0.00	0.00
Support Serv - Pupil	969,088.23	0.00	969,088.23	0.00	0.00
Support Serv - Instructional	466,911.95	0.00	466,911.95	0.00	0.00
Support Serv - Board of Ed	66,629.15	0.00	66,629.15	0.00	0.00
Support Serv - Executive Adm	487,378.37	0.00	487,378.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,143,289.30	0.00	1,143,289.30	0.00	0.00
Support Serv - Business	323,125.50	22,112.58	1,115.96	299,896.96	299,896.96
Operations and Maintenance	1,740,983.37	41,314.17	205,358.56	1,494,310.64	0.00
Pupil Transportation	1,059,841.45	219,214.95	840,626.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,128.22	0.00	1,128.22	0.00	0.00
Support Serv - Staff & Personnel	20,881.27	0.00	18,985.14	1,896.13	1,896.13
Support Serv - Technology	599,181.26	133,243.83	13,196.71	452,740.72	452,740.72
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	538,129.06	31,443.94	506,685.12	0.00	0.00
Community Services	470,907.54	7,183.90	463,723.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	597.50	597.50	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	1,598,781.39	525,663.00	1,073,118.39	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 **	12,165,437.78	12,165,437.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	48,448.37	48,448.37	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
	32,224,128.52	**13,213,580.62**	**16,761,703.45**	**2,248,844.45**	**754,533.81**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
64070 Pentwater Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,330,553.79	302.25	2,330,251.54	0.00	0.00
Support Serv - Pupil	165,959.46	0.00	165,959.46	0.00	0.00
Support Serv - Instructional	162,255.96	0.00	162,255.96	0.00	0.00
Support Serv - Board of Ed	47,391.55	0.00	47,391.55	0.00	0.00
Support Serv - Executive Adm	186,642.83	100.74	186,542.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	128,870.28	0.00	128,870.28	0.00	0.00
Support Serv - Business	45,188.83	0.00	0.00	45,188.83	45,188.83
Operations and Maintenance	528,210.14	89,643.82	45,409.67	393,156.65	0.00
Pupil Transportation	100,546.80	0.00	100,546.80	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	280,546.31	127,243.97	24,917.00	128,385.34	128,385.34
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	132,901.73	0.00	132,901.73	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	85,067.68	0.00	85,067.68	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 **	266,462.17	266,462.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	221,121.66	221,121.66	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
	4,681,719.19	**704,874.61**	**3,410,113.76**	**566,730.82**	**173,574.17**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
64080 Shelby Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,420,725.70	2,629.44	9,418,096.26	0.00	0.00
Support Serv - Pupil	453,597.48	0.00	453,597.48	0.00	0.00
Support Serv - Instructional	856,911.10	0.00	856,911.10	0.00	0.00
Support Serv - Board of Ed	109,427.39	0.00	109,427.39	0.00	0.00
Support Serv - Executive Adm	288,845.15	0.00	288,845.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	965,453.15	0.00	965,453.15	0.00	0.00
Support Serv - Business	504,161.77	70,844.99	10,831.82	422,484.96	422,484.96
Operations and Maintenance	1,582,121.11	19,400.00	130,559.32	1,432,161.79	0.00
Pupil Transportation	890,361.10	125,454.00	764,907.10	0.00	0.00
Support Serv - Planning & Research	14,800.00	0.00	14,800.00	0.00	0.00
Support Serv - Communication	2,138.16	0.00	2,138.16	0.00	0.00
Support Serv - Staff & Personnel	126,527.09	0.00	125,444.09	1,083.00	1,083.00
Support Serv - Technology	213,037.48	328.05	35,522.97	177,186.46	177,186.46
Support Serv - Pupil Accounting	742.11	0.00	742.11	0.00	0.00
Support Serv - Central - Other	8,876.48	0.00	8,876.48	0.00	0.00
Support Serv - Other	514,262.44	0.00	514,262.44	0.00	0.00
Community Services	696,895.48	0.00	696,895.48	0.00	0.00
Payments to Government Agencies	169,848.81	169,848.81	0.00	0.00	0.00
Facilities Acquisition	478,581.86	478,581.86	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	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	7,320.59	0.00	6,840.59	480.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,507,913.05	1,163,754.85	1,344,158.20	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 **	1,631,093.76	1,631,093.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,817,174.14	3,817,174.14	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
	25,264,815.40	**7,479,109.90**	**15,752,309.29**	**2,033,396.21**	**600,754.42**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
64090 Walkerville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,237,036.53	0.00	2,237,036.53	0.00	0.00
Support Serv - Pupil	109,989.13	0.00	109,989.13	0.00	0.00
Support Serv - Instructional	118,288.87	0.00	118,288.87	0.00	0.00
Support Serv - Board of Ed	35,872.53	0.00	35,872.53	0.00	0.00
Support Serv - Executive Adm	178,627.50	0.00	178,627.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	185,722.59	0.00	185,722.59	0.00	0.00
Support Serv - Business	132,232.10	13,744.79	277.95	118,209.36	118,209.36
Operations and Maintenance	604,053.72	46,307.18	68,993.42	488,753.12	0.00
Pupil Transportation	391,718.66	49,506.50	342,212.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,887.88	0.00	5,887.88	0.00	0.00
Support Serv - Staff & Personnel	9,854.97	0.00	7,719.97	2,135.00	2,135.00
Support Serv - Technology	124,858.27	0.00	26,450.14	98,408.13	98,408.13
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	76,971.54	159.96	76,811.58	0.00	0.00
Community Services	8,582.18	0.00	8,582.18	0.00	0.00
Payments to Government Agencies	766.94	766.94	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	686,582.81	436,015.47	250,567.34	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 **	268,698.98	268,698.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	127,652.22	127,652.22	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
	5,303,397.42	**942,852.04**	**3,653,039.77**	**707,505.61**	**218,752.49**

Michigan Department of Education
Costs for the Development of 2026-2027 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	15,114,286.62	177,481.11	14,936,805.51	0.00	0.00
Support Serv - Pupil	977,896.84	0.00	977,896.84	0.00	0.00
Support Serv - Instructional	1,730,455.21	0.00	1,730,455.21	0.00	0.00
Support Serv - Board of Ed	165,695.11	0.00	165,695.11	0.00	0.00
Support Serv - Executive Adm	419,218.90	0.00	419,218.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,478,967.97	0.00	1,478,967.97	0.00	0.00
Support Serv - Business	606,575.69	53,380.36	4,567.05	548,628.28	548,628.28
Operations and Maintenance	2,804,731.25	59,285.76	204,956.94	2,540,488.55	0.00
Pupil Transportation	1,922,995.05	407,799.08	1,515,195.97	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	42,124.72	0.00	37,284.96	4,839.76	4,839.76
Support Serv - Technology	631,046.26	254,607.34	0.00	376,438.92	376,438.92
Support Serv - Pupil Accounting	68,293.14	0.00	68,293.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	718,700.89	103,658.77	615,042.12	0.00	0.00
Community Services	83,807.13	0.00	83,807.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	894,552.06	877,321.67	17,230.39	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,175,308.90	1,902,903.03	1,272,405.87	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 **	1,877,351.44	1,877,351.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,178,691.27	16,178,691.27	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
	48,890,698.45	**21,892,479.83**	**23,527,823.11**	**3,470,395.51**	**929,906.96**

Michigan Department of Education
Costs for the Development of 2026-2027 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	754,244.77	0.00	754,244.77	0.00	0.00
Support Serv - Pupil	145,183.08	0.00	145,183.08	0.00	0.00
Support Serv - Instructional	18,081.87	0.00	18,081.87	0.00	0.00
Support Serv - Board of Ed	8,505.00	0.00	8,505.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	284,856.61	0.00	284,856.61	0.00	0.00
Support Serv - Business	114,004.35	0.00	0.00	114,004.35	114,004.35
Operations and Maintenance	66,356.18	0.00	0.00	66,356.18	0.00
Pupil Transportation	50,561.26	0.00	50,561.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,800.00	0.00	12,800.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	68,052.22	0.00	68,052.22	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,815.00	43,815.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	13,366.20	0.00	13,366.20	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,579,826.54	**43,815.00**	**1,355,651.01**	**180,360.53**	**114,004.35**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,599,060.14	36,149.87	1,562,910.27	0.00	0.00
Support Serv - Pupil	2,437.71	0.00	2,437.71	0.00	0.00
Support Serv - Instructional	5,404.26	0.00	5,404.26	0.00	0.00
Support Serv - Board of Ed	40,361.32	0.00	40,361.32	0.00	0.00
Support Serv - Executive Adm	94,372.39	0.00	94,372.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,401.01	0.00	132,401.01	0.00	0.00
Support Serv - Business	143,385.10	13,729.18	0.00	129,655.92	129,655.92
Operations and Maintenance	413,924.61	788.62	0.00	413,135.99	0.00
Pupil Transportation	240,168.50	776.97	239,391.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	16,101.71	0.00	16,101.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,431.03	0.00	94,431.03	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	259,928.86	63,017.62	196,911.24	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 **	755,560.00	755,560.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,797,536.64	**870,022.26**	**2,384,722.47**	**542,791.91**	**129,655.92**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
66050 Ontonagon Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,946,396.95	0.00	1,946,396.95	0.00	0.00
Support Serv - Pupil	40,023.75	0.00	40,023.75	0.00	0.00
Support Serv - Instructional	75,126.09	0.00	75,126.09	0.00	0.00
Support Serv - Board of Ed	45,641.83	0.00	45,641.83	0.00	0.00
Support Serv - Executive Adm	172,472.28	0.00	172,472.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	175,728.46	0.00	175,728.46	0.00	0.00
Support Serv - Business	162,765.27	11,749.12	8,819.44	142,196.71	142,196.71
Operations and Maintenance	428,568.75	36,961.17	1,563.01	390,044.57	0.00
Pupil Transportation	302,003.12	0.00	302,003.12	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	2,539.26	0.00	0.00	2,539.26	2,539.26
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	171,385.86	0.00	171,385.86	0.00	0.00
Community Services	4,137.00	0.00	4,137.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	245,988.86	113,572.84	132,416.02	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 **	192,686.77	192,686.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	287,527.98	287,527.98	0.00	0.00	0.00
Trust Funds					
All Costs *	3,163.05	0.00	3,163.05	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,256,155.28	**642,497.88**	**3,078,876.86**	**534,780.54**	**144,735.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
67020 Evart Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,137,844.70	0.00	7,137,844.70	0.00	0.00
Support Serv - Pupil	1,044,452.68	0.00	1,044,452.68	0.00	0.00
Support Serv - Instructional	217,101.47	0.00	217,101.47	0.00	0.00
Support Serv - Board of Ed	43,463.49	0.00	43,463.49	0.00	0.00
Support Serv - Executive Adm	162,793.52	0.00	162,793.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	645,570.33	0.00	645,570.33	0.00	0.00
Support Serv - Business	306,321.15	0.00	0.00	306,321.15	306,321.15
Operations and Maintenance	1,281,623.61	7,114.99	18,801.74	1,255,706.88	0.00
Pupil Transportation	648,809.12	465.69	648,343.43	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	35,536.74	0.00	35,536.74	0.00	0.00
Support Serv - Technology	319,632.84	42,610.91	0.00	277,021.93	277,021.93
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	281,714.88	8,742.80	272,972.08	0.00	0.00
Community Services	13,539.58	0.00	13,539.58	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	1,046,011.98	476,454.81	569,557.17	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 **	505,142.08	505,142.08	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
	13,689,558.17	**1,040,531.28**	**10,809,976.93**	**1,839,049.96**	**583,343.08**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
67050 Marion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,975,329.01	0.00	3,975,329.01	0.00	0.00
Support Serv - Pupil	204,871.59	0.00	204,871.59	0.00	0.00
Support Serv - Instructional	11,354.85	0.00	11,354.85	0.00	0.00
Support Serv - Board of Ed	48,108.91	0.00	48,108.91	0.00	0.00
Support Serv - Executive Adm	109,735.46	0.00	109,735.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	388,280.18	0.00	388,280.18	0.00	0.00
Support Serv - Business	58,563.16	471.86	0.00	58,091.30	58,091.30
Operations and Maintenance	524,576.09	0.00	24,066.34	500,509.75	0.00
Pupil Transportation	511,733.20	0.00	511,733.20	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	151,839.33	0.00	0.00	151,839.33	151,839.33
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	206,174.68	0.00	206,174.68	0.00	0.00
Community Services	348,969.23	0.00	348,969.23	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	556,803.90	272,273.68	284,530.22	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 **	822,902.50	822,902.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	35,036.00	35,036.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,954,278.09	**1,130,684.04**	**6,113,153.67**	**710,440.38**	**209,930.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
67055 Pine River Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,079,803.98	1,040.52	8,078,763.46	0.00	0.00
Support Serv - Pupil	665,207.86	0.00	665,207.86	0.00	0.00
Support Serv - Instructional	276,814.82	0.00	276,814.82	0.00	0.00
Support Serv - Board of Ed	79,090.32	0.00	79,090.32	0.00	0.00
Support Serv - Executive Adm	361,330.24	1,544.00	359,786.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	928,947.35	0.00	928,947.35	0.00	0.00
Support Serv - Business	217,494.58	36,048.14	0.00	181,446.44	181,446.44
Operations and Maintenance	1,477,682.11	250,897.15	18,402.25	1,208,382.71	0.00
Pupil Transportation	1,169,130.97	362,669.54	806,461.43	0.00	0.00
Support Serv - Planning & Research	4,375.00	0.00	4,375.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	37,350.78	0.00	36,932.38	418.40	418.40
Support Serv - Technology	192,177.13	0.00	0.00	192,177.13	192,177.13
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	371,200.61	17,776.00	353,424.61	0.00	0.00
Community Services	9,385.71	0.00	9,385.71	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	14,388.31	0.00	13,438.68	949.63	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	1,142,703.51	457,882.71	684,820.80	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 **	1,026,918.92	1,026,918.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	643,025.49	643,025.49	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
	16,697,027.69	**2,797,802.47**	**12,315,850.91**	**1,583,374.31**	**374,041.97**

Michigan Department of Education
Costs for the Development of 2026-2027 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	11,230,807.52	44,386.86	11,186,420.66	0.00	0.00
Support Serv - Pupil	1,390,811.82	1,541.29	1,389,270.53	0.00	0.00
Support Serv - Instructional	550,029.06	107,642.67	442,386.39	0.00	0.00
Support Serv - Board of Ed	69,384.92	0.00	69,384.92	0.00	0.00
Support Serv - Executive Adm	372,430.79	0.00	372,430.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,322,328.31	0.00	1,322,328.31	0.00	0.00
Support Serv - Business	443,834.17	46,721.36	0.00	397,112.81	397,112.81
Operations and Maintenance	2,329,227.31	195,797.38	43,459.72	2,089,970.21	0.00
Pupil Transportation	1,633,923.47	726,247.20	907,676.27	0.00	0.00
Support Serv - Planning & Research	500.00	0.00	500.00	0.00	0.00
Support Serv - Communication	108,987.86	0.00	108,987.86	0.00	0.00
Support Serv - Staff & Personnel	85,068.77	0.00	28,963.76	56,105.01	56,105.01
Support Serv - Technology	473,173.62	42,307.00	5,118.75	425,747.87	425,747.87
Support Serv - Pupil Accounting	22,978.59	0.00	22,978.59	0.00	0.00
Support Serv - Central - Other	13,078.78	0.00	13,078.78	0.00	0.00
Support Serv - Other	767,610.16	3,000.00	764,610.16	0.00	0.00
Community Services	92,389.04	0.00	92,389.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	492,608.86	492,608.86	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	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	27,309.35	0.00	25,386.68	1,922.67	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,821,588.47	953,965.51	867,622.96	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 **	1,276,362.50	1,276,362.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	101,531.92	101,531.92	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
	24,628,965.29	**3,992,112.55**	**17,665,994.17**	**2,970,858.57**	**878,965.69**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
68010 Mio-AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,917,163.81	19,123.13	4,898,040.68	0.00	0.00
Support Serv - Pupil	276,286.91	0.00	276,286.91	0.00	0.00
Support Serv - Instructional	50,074.49	0.00	50,074.49	0.00	0.00
Support Serv - Board of Ed	76,495.36	0.00	76,495.36	0.00	0.00
Support Serv - Executive Adm	295,600.05	1,192.00	294,408.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	396,940.61	0.00	396,940.61	0.00	0.00
Support Serv - Business	73,074.32	29,188.44	0.00	43,885.88	43,885.88
Operations and Maintenance	824,710.16	87,101.98	60,653.86	676,954.32	0.00
Pupil Transportation	322,531.27	0.00	322,531.27	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	593.66	0.00	593.66	0.00	0.00
Support Serv - Technology	148,392.48	0.00	3,825.00	144,567.48	144,567.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,431.00	0.00	1,431.00	0.00	0.00
Support Serv - Other	128,228.24	0.00	128,228.24	0.00	0.00
Community Services	814.93	0.00	814.93	0.00	0.00
Payments to Government Agencies	1,906.81	1,906.81	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	579,852.32	179,229.14	400,623.18	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	52,422.42	52,422.42	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
	8,146,518.84	**370,163.92**	**6,910,947.24**	**865,407.68**	**188,453.36**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
68030 Fairview Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,412,305.80	0.00	2,412,305.80	0.00	0.00
Support Serv - Pupil	56,558.35	0.00	56,558.35	0.00	0.00
Support Serv - Instructional	30,096.90	0.00	30,096.90	0.00	0.00
Support Serv - Board of Ed	64,862.04	1,684.34	63,177.70	0.00	0.00
Support Serv - Executive Adm	230,416.48	0.00	230,416.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	239,375.38	0.00	239,375.38	0.00	0.00
Support Serv - Business	206,568.24	24,297.47	0.00	182,270.77	182,270.77
Operations and Maintenance	421,886.59	1,399.78	25,433.15	395,053.66	0.00
Pupil Transportation	220,440.58	0.00	220,440.58	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	1,353.56	0.00	1,353.56	0.00	0.00
Support Serv - Technology	112,434.14	0.00	0.00	112,434.14	112,434.14
Support Serv - Pupil Accounting	2,502.13	0.00	2,502.13	0.00	0.00
Support Serv - Central - Other	8,295.81	0.00	8,295.81	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,037.05	0.00	3,037.05	0.00	0.00
Payments to Government Agencies	154,594.59	154,594.59	0.00	0.00	0.00
Facilities Acquisition	10,796.26	10,796.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	424,365.46	146,036.27	278,329.19	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	78,938.92	78,938.92	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
	4,678,828.28	**417,747.63**	**3,571,322.08**	**689,758.57**	**294,704.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
69020 Gaylord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,440,312.51	119,035.03	25,321,277.48	0.00	0.00
Support Serv - Pupil	1,442,425.42	0.00	1,442,425.42	0.00	0.00
Support Serv - Instructional	845,326.11	2,840.93	842,485.18	0.00	0.00
Support Serv - Board of Ed	88,120.24	0.00	88,120.24	0.00	0.00
Support Serv - Executive Adm	558,402.84	14,091.87	544,310.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,468,444.76	1,580.90	2,466,863.86	0.00	0.00
Support Serv - Business	567,148.82	85,721.75	0.00	481,427.07	481,427.07
Operations and Maintenance	4,010,295.67	82,209.36	444,987.84	3,483,098.47	0.00
Pupil Transportation	1,752,519.10	289,131.00	1,463,388.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	438,841.39	1,264.75	167,295.43	270,281.21	270,281.21
Support Serv - Technology	458,558.29	19,671.12	0.00	438,887.17	438,887.17
Support Serv - Pupil Accounting	228,078.32	0.00	228,078.32	0.00	0.00
Support Serv - Central - Other	51,465.70	0.00	51,465.70	0.00	0.00
Support Serv - Other	947,169.21	82,013.08	865,156.13	0.00	0.00
Community Services	432,797.16	0.00	432,797.16	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	2,498,889.00	1,053,927.37	1,444,961.63	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,112,664.52	2,112,664.52	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
	44,351,459.06	**3,874,151.68**	**35,803,613.46**	**4,673,693.92**	**1,190,595.45**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
69030 Johannesburg-Lewiston Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,986,059.32	9,287.50	5,976,771.82	0.00	0.00
Support Serv - Pupil	324,903.73	0.00	324,903.73	0.00	0.00
Support Serv - Instructional	86,959.26	5,759.99	81,199.27	0.00	0.00
Support Serv - Board of Ed	67,807.85	0.00	67,807.85	0.00	0.00
Support Serv - Executive Adm	298,630.30	0.00	298,630.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	871,837.65	731.75	871,105.90	0.00	0.00
Support Serv - Business	270,783.45	0.00	5,614.57	265,168.88	265,168.88
Operations and Maintenance	946,953.95	20,336.68	119,614.53	807,002.74	0.00
Pupil Transportation	553,532.07	76,719.98	476,812.09	0.00	0.00
Support Serv - Planning & Research	4,755.52	0.00	4,755.52	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	150,791.60	4,914.23	18,852.04	127,025.33	127,025.33
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	214,086.11	0.00	214,086.11	0.00	0.00
Community Services	54,733.48	0.00	54,733.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	224,631.84	1,756.30	222,875.54	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	917,718.92	276,812.31	640,906.61	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 **	1,142,418.78	1,142,418.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,104,386.50	1,104,386.50	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
	13,220,990.33	**2,643,124.02**	**9,378,669.36**	**1,199,196.95**	**392,194.21**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
69040 Vanderbilt Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,415,400.62	3,715.00	1,411,685.62	0.00	0.00
Support Serv - Pupil	29,841.57	0.00	29,841.57	0.00	0.00
Support Serv - Instructional	18,571.79	0.00	18,571.79	0.00	0.00
Support Serv - Board of Ed	47,757.37	0.00	47,757.37	0.00	0.00
Support Serv - Executive Adm	60,399.37	0.00	60,399.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	242,352.34	0.00	242,352.34	0.00	0.00
Support Serv - Business	141,055.05	0.00	3,350.00	137,705.05	137,705.05
Operations and Maintenance	241,112.82	5,782.18	571.84	234,758.80	0.00
Pupil Transportation	124,253.41	71,897.16	52,356.25	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	9,117.51	0.00	9,117.51	0.00	0.00
Support Serv - Technology	27,715.49	0.00	780.00	26,935.49	26,935.49
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	1,353.28	0.00	1,353.28	0.00	0.00
Community Services	51,378.93	0.00	51,378.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,190.80	10,190.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,779.94	48,220.03	56,559.91	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 **	10.00	10.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	232,707.71	232,707.71	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
	2,757,998.00	**372,522.88**	**1,986,075.78**	**399,399.34**	**164,640.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70000 Ottawa Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,005.31	0.00	4,005.31	0.00	0.00
Support Serv - Pupil	670,356.04	0.00	670,356.04	0.00	0.00
Support Serv - Instructional	7,424,022.62	8,884.52	7,415,138.10	0.00	0.00
Support Serv - Board of Ed	20,726.73	0.00	20,726.73	0.00	0.00
Support Serv - Executive Adm	551,198.49	0.00	551,198.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,495,143.96	3,928.48	113,565.98	1,377,649.50	1,377,649.50
Operations and Maintenance	816,045.45	1,013.14	98,346.28	716,686.03	0.00
Pupil Transportation	8,825.66	0.00	8,825.66	0.00	0.00
Support Serv - Planning & Research	5,665.00	0.00	5,665.00	0.00	0.00
Support Serv - Communication	966,460.73	4,473.37	961,987.36	0.00	0.00
Support Serv - Staff & Personnel	1,194,986.71	3,628.95	107,413.14	1,083,944.62	1,083,944.62
Support Serv - Technology	831,322.84	40,545.76	253,191.59	537,585.49	537,585.49
Support Serv - Pupil Accounting	339,922.37	1,500.00	338,422.37	0.00	0.00
Support Serv - Central - Other	87,547.43	0.00	87,547.43	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	707,589.10	0.00	707,589.10	0.00	0.00
Payments to Government Agencies	19,986,689.34	19,986,689.34	0.00	0.00	0.00
Facilities Acquisition	39,239.00	39,239.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	24,286,401.64	1,134,520.66	23,151,880.98	0.00	0.00
Support Serv - Pupil	16,193,211.96	21,035.19	16,172,176.77	0.00	0.00
Support Serv - Instructional	6,332,286.75	7,266.88	6,325,019.87	0.00	0.00
Support Serv - Board of Ed	305,683.55	0.00	305,683.55	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	2,459,650.47	10,893.22	2,448,757.25	0.00	0.00
Support Serv - Business	2,223,310.87	0.00	0.00	2,223,310.87	2,223,310.87
Operations and Maintenance	3,609,990.10	70,821.10	42,993.46	3,496,175.54	0.00
Pupil Transportation	3,919,669.88	0.00	3,919,669.88	0.00	0.00
Support Serv - Planning & Research	1,522,685.39	1,245.41	1,521,439.98	0.00	0.00
Support Serv - Communication	177,568.48	0.00	177,568.48	0.00	0.00
Support Serv - Staff & Personnel	307,362.86	0.00	27,270.00	280,092.86	280,092.86
Support Serv - Technology	6,428,092.06	7,966.99	119,811.13	6,300,313.94	6,300,313.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	174,498.87	0.00	174,498.87	0.00	0.00
Support Serv - Other	2,140,821.59	0.00	2,140,821.59	0.00	0.00
Community Services	183,434.30	0.00	183,434.30	0.00	0.00
Payments to Government Agencies	88,012,451.73	88,012,451.73	0.00	0.00	0.00
Facilities Acquisition	1,631,626.04	1,631,626.04	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,567,750.00	1,567,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,303,932.25	11,303,932.25	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
	207,930,175.57	**123,859,412.03**	**68,055,004.69**	**16,015,758.85**	**11,802,897.28**

Michigan Department of Education
Costs for the Development of 2026-2027 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	55,206,766.76	40,730.48	55,166,036.28	0.00	0.00
Support Serv - Pupil	8,349,663.54	0.00	8,349,663.54	0.00	0.00
Support Serv - Instructional	4,922,426.93	0.00	4,922,426.93	0.00	0.00
Support Serv - Board of Ed	145,282.18	0.00	145,282.18	0.00	0.00
Support Serv - Executive Adm	1,052,698.05	0.00	1,052,698.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,802,223.80	0.00	4,802,223.80	0.00	0.00
Support Serv - Business	913,746.45	117,229.50	511.65	796,005.30	796,005.30
Operations and Maintenance	7,809,649.07	504,619.45	174,797.78	7,130,231.84	0.00
Pupil Transportation	2,909,448.28	6,896.04	2,902,552.24	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,146.73	0.00	8,146.73	0.00	0.00
Support Serv - Staff & Personnel	652,513.03	8,648.05	1,217.04	642,647.94	642,647.94
Support Serv - Technology	1,851,093.94	74,162.80	312,665.70	1,464,265.44	1,464,265.44
Support Serv - Pupil Accounting	192,871.48	0.00	192,871.48	0.00	0.00
Support Serv - Central - Other	364,639.97	0.00	364,639.97	0.00	0.00
Support Serv - Other	1,928,586.94	38,200.91	1,890,386.03	0.00	0.00
Community Services	983,606.54	0.00	983,606.54	0.00	0.00
Payments to Government Agencies	67,200.00	67,200.00	0.00	0.00	0.00
Facilities Acquisition	49,105.63	0.00	49,105.63	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,997.48	0.00	12,372.80	1,624.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,137,947.50	1,688,647.10	3,449,300.40	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 **	3,806,675.00	3,806,675.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,099,879.00	2,099,879.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	103,268,168.30	**8,452,888.33**	**84,780,504.77**	**10,034,775.20**	**2,902,918.68**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70020 Holland City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,763,198.46	0.00	34,763,198.46	0.00	0.00
Support Serv - Pupil	7,542,008.88	0.00	7,542,008.88	0.00	0.00
Support Serv - Instructional	3,498,006.52	0.00	3,498,006.52	0.00	0.00
Support Serv - Board of Ed	128,677.22	0.00	128,677.22	0.00	0.00
Support Serv - Executive Adm	514,784.50	0.00	514,784.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,580,004.32	0.00	2,580,004.32	0.00	0.00
Support Serv - Business	1,063,604.89	0.00	5,084.00	1,058,520.89	1,058,520.89
Operations and Maintenance	4,811,160.07	5,292.85	170,119.51	4,635,747.71	0.00
Pupil Transportation	1,445,942.15	0.00	1,445,942.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	232,670.64	0.00	232,670.64	0.00	0.00
Support Serv - Staff & Personnel	675,698.21	0.00	18,991.54	656,706.67	656,706.67
Support Serv - Technology	463,179.15	0.00	17,415.00	445,764.15	445,764.15
Support Serv - Pupil Accounting	163,773.37	0.00	163,773.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,023,677.97	45,037.76	978,640.21	0.00	0.00
Community Services	2,643,981.30	0.00	2,643,981.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	580.00	580.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,030,281.50	1,218,343.78	1,811,937.72	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 **	7,995,438.28	7,995,438.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,463,198.29	21,463,198.29	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
	94,039,865.72	**30,727,890.96**	**56,515,235.34**	**6,796,739.42**	**2,160,991.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70040 Allendale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,177,165.68	65,759.41	24,111,406.27	0.00	0.00
Support Serv - Pupil	3,228,458.93	0.00	3,228,458.93	0.00	0.00
Support Serv - Instructional	1,626,130.11	0.00	1,626,130.11	0.00	0.00
Support Serv - Board of Ed	102,655.40	0.00	102,655.40	0.00	0.00
Support Serv - Executive Adm	592,186.86	0.00	592,186.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,386,809.36	0.00	2,386,809.36	0.00	0.00
Support Serv - Business	473,807.12	34,422.29	9,140.00	430,244.83	430,244.83
Operations and Maintenance	4,976,609.83	344,680.74	52,451.25	4,579,477.84	0.00
Pupil Transportation	2,212,318.57	341,583.00	1,870,735.57	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	341,213.77	0.00	0.00	341,213.77	341,213.77
Support Serv - Technology	762,157.63	3,774.88	341,250.00	417,132.75	417,132.75
Support Serv - Pupil Accounting	100,517.72	0.00	100,517.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	870,839.47	0.00	870,839.47	0.00	0.00
Community Services	720,578.11	0.00	720,578.11	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	2,287,982.38	740,950.73	1,547,031.65	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 **	10,765,808.35	10,765,808.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,767,128.13	1,767,128.13	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
	57,392,367.42	**14,064,107.53**	**37,560,190.70**	**5,768,069.19**	**1,188,591.35**

Michigan Department of Education
Costs for the Development of 2026-2027 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	67,643,534.60	595,008.21	67,048,526.39	0.00	0.00
Support Serv - Pupil	5,770,297.33	0.00	5,770,297.33	0.00	0.00
Support Serv - Instructional	6,767,200.30	767,771.93	5,999,428.37	0.00	0.00
Support Serv - Board of Ed	206,056.92	80,000.00	126,056.92	0.00	0.00
Support Serv - Executive Adm	637,194.97	0.00	637,194.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,823,268.03	0.00	5,823,268.03	0.00	0.00
Support Serv - Business	1,174,034.48	0.00	0.00	1,174,034.48	1,174,034.48
Operations and Maintenance	10,537,357.61	717,401.72	555,122.78	9,264,833.11	0.00
Pupil Transportation	4,361,455.82	300,446.00	4,061,009.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	310,821.62	0.00	310,821.62	0.00	0.00
Support Serv - Staff & Personnel	917,355.91	1,298.00	32,424.30	883,633.61	883,633.61
Support Serv - Technology	10,243.47	0.00	10,243.47	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,725,932.18	134,251.34	2,591,680.84	0.00	0.00
Community Services	472,408.80	0.00	472,408.80	0.00	0.00
Payments to Government Agencies	124,800.00	124,800.00	0.00	0.00	0.00
Facilities Acquisition	33,887.94	15,832.93	18,055.01	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	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	7,094,303.09	2,839,207.50	4,255,095.59	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 **	25,285,389.13	25,285,389.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,113,929.25	31,113,929.25	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
	171,012,471.45	**61,975,336.01**	**97,714,634.24**	**11,322,501.20**	**2,057,668.09**

Michigan Department of Education
Costs for the Development of 2026-2027 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	24,512,374.77	218,754.99	24,293,619.78	0.00	0.00
Support Serv - Pupil	2,314,257.98	0.00	2,314,257.98	0.00	0.00
Support Serv - Instructional	1,614,626.33	21,065.00	1,593,561.33	0.00	0.00
Support Serv - Board of Ed	39,406.68	0.00	39,406.68	0.00	0.00
Support Serv - Executive Adm	639,800.26	0.00	639,800.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,236,205.66	120.40	2,236,085.26	0.00	0.00
Support Serv - Business	424,132.59	0.00	15,000.00	409,132.59	409,132.59
Operations and Maintenance	3,467,154.06	225,161.01	183,529.17	3,058,463.88	0.00
Pupil Transportation	1,756,578.28	0.00	1,756,578.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	96,698.91	0.00	96,698.91	0.00	0.00
Support Serv - Staff & Personnel	289,679.10	0.00	2,495.00	287,184.10	287,184.10
Support Serv - Technology	629,926.23	30,192.19	19,462.72	580,271.32	580,271.32
Support Serv - Pupil Accounting	77,408.38	0.00	77,408.38	0.00	0.00
Support Serv - Central - Other	31,905.90	0.00	31,905.90	0.00	0.00
Support Serv - Other	1,327,267.30	21,046.15	1,306,221.15	0.00	0.00
Community Services	412,056.03	2,514.18	409,541.85	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,311,194.10	1,082,389.37	1,228,804.73	0.00	0.00
Community Services	34,068.06	2,445.56	31,622.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	240,788.02	240,788.02	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,070,443.80	7,070,443.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,561,740.65	11,561,740.65	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	3,500.00	3,500.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,148,813.09	**20,537,761.32**	**36,275,999.88**	**4,335,051.89**	**1,276,588.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70175 Jenison Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	49,831,454.54	204,541.26	49,626,913.28	0.00	0.00
Support Serv - Pupil	5,928,068.78	0.00	5,928,068.78	0.00	0.00
Support Serv - Instructional	4,421,628.20	199,806.33	4,221,821.87	0.00	0.00
Support Serv - Board of Ed	154,934.23	0.00	154,934.23	0.00	0.00
Support Serv - Executive Adm	639,063.03	470.09	638,592.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,629,316.61	10,087.59	5,619,229.02	0.00	0.00
Support Serv - Business	837,161.55	17,742.80	34,638.59	784,780.16	784,780.16
Operations and Maintenance	6,267,840.16	75,877.22	438,757.63	5,753,205.31	0.00
Pupil Transportation	2,352,163.99	279,837.00	2,072,326.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	559,492.09	49,686.76	509,805.33	0.00	0.00
Support Serv - Staff & Personnel	974,304.47	0.00	45,265.39	929,039.08	929,039.08
Support Serv - Technology	641,726.53	0.00	6,576.76	635,149.77	635,149.77
Support Serv - Pupil Accounting	119,845.13	0.00	119,845.13	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,625,058.04	251,035.09	2,374,022.95	0.00	0.00
Community Services	3,146,395.30	130,533.00	3,015,862.30	0.00	0.00
Payments to Government Agencies	144,000.00	144,000.00	0.00	0.00	0.00
Facilities Acquisition	129,014.89	129,014.89	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	35,557.78	0.00	33,168.30	2,389.48	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,049,330.42	4,297,353.49	4,751,976.93	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 **	11,001,686.87	11,001,686.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,953,295.79	7,953,295.79	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
	112,441,338.40	**24,744,968.18**	**79,591,806.42**	**8,104,563.80**	**2,348,969.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70190 Hudsonville Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	61,226,541.17	458,331.48	60,768,209.69	0.00	0.00
Support Serv - Pupil	7,355,713.24	0.00	7,355,713.24	0.00	0.00
Support Serv - Instructional	7,183,119.64	17,051.17	7,166,068.47	0.00	0.00
Support Serv - Board of Ed	71,477.40	0.00	71,477.40	0.00	0.00
Support Serv - Executive Adm	676,113.32	0.00	676,113.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,208,520.60	365.68	6,208,154.92	0.00	0.00
Support Serv - Business	1,347,096.86	3,615.17	583.00	1,342,898.69	1,342,898.69
Operations and Maintenance	9,558,346.52	409,122.64	28,878.98	9,120,344.90	0.00
Pupil Transportation	5,018,449.00	1,087,814.24	3,930,634.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	159,499.76	1,849.00	157,650.76	0.00	0.00
Support Serv - Staff & Personnel	660,888.34	0.00	14,340.00	646,548.34	646,548.34
Support Serv - Technology	1,331,541.48	26,741.80	675.00	1,304,124.68	1,304,124.68
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	2,355,748.28	65,050.32	2,290,697.96	0.00	0.00
Community Services	444,354.24	12,665.27	431,688.97	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	177,282.17	0.00	0.00	177,282.17	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	1,701,544.88	0.00	1,701,544.88	0.00	0.00
Community Services	2,561,259.15	5,451.00	2,555,808.15	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 **	18,397,999.00	18,397,999.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,489,307.15	13,489,307.15	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
	140,030,402.20	**34,080,963.92**	**93,358,239.50**	**12,591,198.78**	**3,293,571.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70300 Spring Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,336,955.00	0.00	23,336,955.00	0.00	0.00
Support Serv - Pupil	2,468,633.30	0.00	2,468,633.30	0.00	0.00
Support Serv - Instructional	1,460,879.68	0.00	1,460,879.68	0.00	0.00
Support Serv - Board of Ed	83,094.93	0.00	83,094.93	0.00	0.00
Support Serv - Executive Adm	608,915.54	0.00	608,915.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,809,040.43	0.00	1,809,040.43	0.00	0.00
Support Serv - Business	406,621.74	0.00	6,000.00	400,621.74	400,621.74
Operations and Maintenance	3,529,425.55	26,920.13	27,020.35	3,475,485.07	0.00
Pupil Transportation	1,527,010.10	495.68	1,526,514.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	221,038.53	0.00	221,038.53	0.00	0.00
Support Serv - Staff & Personnel	8,742.21	0.00	0.00	8,742.21	8,742.21
Support Serv - Technology	498,458.70	5,898.19	12,964.50	479,596.01	479,596.01
Support Serv - Pupil Accounting	40,611.29	0.00	40,611.29	0.00	0.00
Support Serv - Central - Other	9,064.41	0.00	9,064.41	0.00	0.00
Support Serv - Other	1,114,983.70	3,476.09	1,111,507.61	0.00	0.00
Community Services	153,555.43	0.00	153,555.43	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	2,618,910.07	897,597.28	1,721,312.79	0.00	0.00
Community Services	1,307,186.84	37,308.00	1,269,878.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	37,028.00	37,028.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,452,954.51	7,452,954.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,043,126.82	19,043,126.82	0.00	0.00	0.00
Trust Funds					
All Costs *	16,645.66	0.00	16,645.66	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	67,752,882.44	**27,504,804.70**	**35,883,632.71**	**4,364,445.03**	**888,959.96**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70350 Zeeland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	57,905,413.37	58,937.20	57,846,476.17	0.00	0.00
Support Serv - Pupil	6,499,937.93	0.00	6,499,937.93	0.00	0.00
Support Serv - Instructional	4,070,511.39	10,155.88	4,060,355.51	0.00	0.00
Support Serv - Board of Ed	302,843.08	0.00	302,843.08	0.00	0.00
Support Serv - Executive Adm	1,045,515.95	0.00	1,045,515.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,914,299.97	0.00	4,914,299.97	0.00	0.00
Support Serv - Business	1,553,330.17	114,309.00	56,282.00	1,382,739.17	1,382,739.17
Operations and Maintenance	7,703,946.18	98,146.81	342,108.30	7,263,691.07	0.00
Pupil Transportation	4,036,541.24	526,900.43	3,509,640.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,475.43	0.00	9,475.43	0.00	0.00
Support Serv - Staff & Personnel	583,326.16	0.00	21,542.39	561,783.77	561,783.77
Support Serv - Technology	1,603,080.84	617,566.19	26,687.84	958,826.81	958,826.81
Support Serv - Pupil Accounting	95,804.16	0.00	95,804.16	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,404,853.19	16,005.10	2,388,848.09	0.00	0.00
Community Services	1,789,115.73	1,785.80	1,787,329.93	0.00	0.00
Payments to Government Agencies	203,739.98	203,739.98	0.00	0.00	0.00
Facilities Acquisition	175,882.21	175,882.21	0.00	0.00	0.00
Special Revenue Funds					
Instructional	79,444.00	0.00	79,444.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	29,522.05	0.00	29,522.05	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	40,040.06	0.00	626.27	39,413.79	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,577.30	0.00	3,577.30	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,645,705.52	1,635,956.10	4,009,749.42	0.00	0.00
Community Services	3,037,850.13	73,975.09	2,963,875.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	71,331.00	71,331.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	40,985,907.53	40,985,907.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,035,138.38	22,035,138.38	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
	166,826,132.95	**66,625,736.70**	**89,993,941.64**	**10,206,454.61**	**2,903,349.75**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70901 Walden Green Montessori
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,451,907.94	10,911.18	1,440,996.76	0.00	0.00
Support Serv - Pupil	95,385.84	0.00	95,385.84	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	13,420.00	0.00	13,420.00	0.00	0.00
Support Serv - Executive Adm	147,300.75	0.00	147,300.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	448,322.68	0.00	448,322.68	0.00	0.00
Support Serv - Business	17,160.00	0.00	0.00	17,160.00	17,160.00
Operations and Maintenance	213,543.15	0.00	17,255.40	196,287.75	0.00
Pupil Transportation	541.76	0.00	541.76	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	37,633.95	0.00	0.00	37,633.95	37,633.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	126,652.00	126,652.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,551,868.07	**137,563.18**	**2,163,223.19**	**251,081.70**	**54,793.95**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70902 West Michigan Academy of Arts and Academics
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,868,734.00	0.00	2,868,734.00	0.00	0.00
Support Serv - Pupil	289,524.00	0.00	289,524.00	0.00	0.00
Support Serv - Instructional	16,738.00	0.00	16,738.00	0.00	0.00
Support Serv - Board of Ed	34,509.00	0.00	34,509.00	0.00	0.00
Support Serv - Executive Adm	257,264.00	0.00	257,264.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	666,907.00	620.00	666,287.00	0.00	0.00
Support Serv - Business	50,066.00	0.00	0.00	50,066.00	50,066.00
Operations and Maintenance	538,834.00	187,579.00	0.00	351,255.00	0.00
Pupil Transportation	100.00	0.00	100.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,390.00	0.00	2,232.00	158.00	158.00
Support Serv - Technology	100,871.00	3,153.00	0.00	97,718.00	97,718.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,316.00	0.00	3,316.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	325,001.00	166,537.00	158,464.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	337,363.00	337,363.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,491,617.00	**695,252.00**	**4,297,168.00**	**499,197.00**	**147,942.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70904 Black River Public School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,711,397.38	0.00	6,711,397.38	0.00	0.00
Support Serv - Pupil	804,883.47	0.00	804,883.47	0.00	0.00
Support Serv - Instructional	198,044.95	0.00	198,044.95	0.00	0.00
Support Serv - Board of Ed	354,870.95	0.00	354,870.95	0.00	0.00
Support Serv - Executive Adm	276,559.47	0.00	276,559.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,023,718.57	0.00	1,023,718.57	0.00	0.00
Support Serv - Business	466,829.46	94,804.99	0.00	372,024.47	372,024.47
Operations and Maintenance	1,076,435.97	2,589.07	0.00	1,073,846.90	0.00
Pupil Transportation	154,718.06	88,000.00	66,718.06	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	238,773.60	27,833.00	8,059.00	202,881.60	202,881.60
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	294,498.38	471.26	294,027.12	0.00	0.00
Community Services	1,170.31	0.00	1,170.31	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	744,880.02	44,499.71	700,380.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,346,780.59	**258,198.03**	**10,439,829.59**	**1,648,752.97**	**574,906.07**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70905 Vanderbilt Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,250,438.00	0.00	3,250,438.00	0.00	0.00
Support Serv - Pupil	337,453.00	0.00	337,453.00	0.00	0.00
Support Serv - Instructional	745,401.00	0.00	745,401.00	0.00	0.00
Support Serv - Board of Ed	60,972.00	0.00	60,972.00	0.00	0.00
Support Serv - Executive Adm	180,507.00	0.00	180,507.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	581,312.00	0.00	581,312.00	0.00	0.00
Support Serv - Business	105,547.00	0.00	0.00	105,547.00	105,547.00
Operations and Maintenance	912,473.00	0.00	-100.00	912,573.00	0.00
Pupil Transportation	2,038.00	0.00	2,038.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	43,485.00	0.00	43,485.00	0.00	0.00
Support Serv - Staff & Personnel	54,989.00	0.00	0.00	54,989.00	54,989.00
Support Serv - Technology	111,312.00	0.00	0.00	111,312.00	111,312.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	6,533.00	0.00	6,533.00	0.00	0.00
Community Services	15,673.00	0.00	15,673.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,431,696.00	**0.00**	**5,247,275.00**	**1,184,421.00**	**271,848.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70906 Eagle Crest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,861,806.00	0.00	3,861,806.00	0.00	0.00
Support Serv - Pupil	459,314.00	0.00	459,314.00	0.00	0.00
Support Serv - Instructional	839,205.00	0.00	839,205.00	0.00	0.00
Support Serv - Board of Ed	61,060.00	0.00	61,060.00	0.00	0.00
Support Serv - Executive Adm	193,283.00	0.00	193,283.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	702,784.00	0.00	702,784.00	0.00	0.00
Support Serv - Business	105,537.00	0.00	0.00	105,537.00	105,537.00
Operations and Maintenance	1,200,391.00	0.00	-50.00	1,200,441.00	0.00
Pupil Transportation	7,893.00	0.00	7,893.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	54,968.00	0.00	54,968.00	0.00	0.00
Support Serv - Staff & Personnel	141,021.00	0.00	0.00	141,021.00	141,021.00
Support Serv - Technology	65,344.00	0.00	0.00	65,344.00	65,344.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,155.00	0.00	20,155.00	0.00	0.00
Support Serv - Other	26,941.00	0.00	26,941.00	0.00	0.00
Community Services	57,851.00	0.00	57,851.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,800,960.00	**0.00**	**6,288,617.00**	**1,512,343.00**	**311,902.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70908 Innocademy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,103,731.12	3,184.64	2,100,546.48	0.00	0.00
Support Serv - Pupil	357,447.79	30,730.83	326,716.96	0.00	0.00
Support Serv - Instructional	265,975.85	9,175.78	256,800.07	0.00	0.00
Support Serv - Board of Ed	105,385.81	0.00	105,385.81	0.00	0.00
Support Serv - Executive Adm	113,778.58	0.00	113,778.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	16,550.36	0.00	16,550.36	0.00	0.00
Support Serv - Business	32,164.42	0.00	0.00	32,164.42	32,164.42
Operations and Maintenance	365,433.94	81,957.77	4,152.61	279,323.56	0.00
Pupil Transportation	30,066.59	0.00	30,066.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,420.60	0.00	15,420.60	0.00	0.00
Support Serv - Staff & Personnel	64,070.41	0.00	0.00	64,070.41	64,070.41
Support Serv - Technology	9,111.80	0.00	0.00	9,111.80	9,111.80
Support Serv - Pupil Accounting	29,710.79	0.00	29,710.79	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	2,546.05	0.00	2,546.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	49,524.60	0.00	49,524.60	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,560,918.71	**125,049.02**	**3,051,199.50**	**384,670.19**	**105,346.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
70909 ICademy Global
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,583,982.95	0.00	1,583,982.95	0.00	0.00
Support Serv - Pupil	388,415.58	0.00	388,415.58	0.00	0.00
Support Serv - Instructional	198,643.51	1,375.00	197,268.51	0.00	0.00
Support Serv - Board of Ed	15,389.90	0.00	15,389.90	0.00	0.00
Support Serv - Executive Adm	214,675.54	0.00	214,675.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,060.27	0.00	9,060.27	0.00	0.00
Support Serv - Business	25,216.81	0.00	0.00	25,216.81	25,216.81
Operations and Maintenance	201,485.76	22,576.11	18,334.00	160,575.65	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	225,356.18	0.00	225,356.18	0.00	0.00
Support Serv - Staff & Personnel	50,651.71	0.00	702.00	49,949.71	49,949.71
Support Serv - Technology	104,169.83	0.00	0.00	104,169.83	104,169.83
Support Serv - Pupil Accounting	34,947.37	0.00	34,947.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	469.88	0.00	469.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,052,465.29	**23,951.11**	**2,688,602.18**	**339,912.00**	**179,336.35**

Michigan Department of Education
Costs for the Development of 2026-2027 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	5,515,777.27	3,750.44	5,512,026.83	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	158,992.60	60,103.00	98,889.60	0.00	0.00
Support Serv - Board of Ed	163,881.95	0.00	163,881.95	0.00	0.00
Support Serv - Executive Adm	294,195.06	0.00	294,195.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	473,608.26	0.00	473,608.26	0.00	0.00
Support Serv - Business	191,191.27	29,868.04	291.14	161,032.09	161,032.09
Operations and Maintenance	705,914.53	6,000.13	0.00	699,914.40	0.00
Pupil Transportation	356,311.93	0.00	356,311.93	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	176,111.73	13,224.31	15,610.00	147,277.42	147,277.42
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	396,864.91	22,077.00	374,787.91	0.00	0.00
Community Services	8,838.99	0.00	8,838.99	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	419,859.44	209,815.46	210,043.98	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 **	265,150.00	265,150.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	68,395.98	68,395.98	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
	9,195,093.92	**678,384.36**	**7,508,485.65**	**1,008,223.91**	**308,309.51**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,153,468.37	0.00	2,153,468.37	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,050.92	0.00	17,050.92	0.00	0.00
Support Serv - Executive Adm	197,594.40	0.00	197,594.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	143,460.72	0.00	143,460.72	0.00	0.00
Support Serv - Business	77,260.93	0.00	0.00	77,260.93	77,260.93
Operations and Maintenance	328,667.00	21,730.46	214.47	306,722.07	0.00
Pupil Transportation	112,427.86	0.00	112,427.86	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	34,517.00	0.00	0.00	34,517.00	34,517.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	99,555.13	3,116.90	96,438.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	149,250.78	88,070.12	61,180.66	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	16,271.20	16,271.20	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
	3,329,524.31	**129,188.68**	**2,781,835.63**	**418,500.00**	**111,777.93**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
71080 Rogers City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,693,350.27	11,360.60	3,681,989.67	0.00	0.00
Support Serv - Pupil	133,093.55	0.00	133,093.55	0.00	0.00
Support Serv - Instructional	56,156.01	0.00	56,156.01	0.00	0.00
Support Serv - Board of Ed	49,607.61	0.00	49,607.61	0.00	0.00
Support Serv - Executive Adm	296,301.83	0.00	296,301.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	430,004.94	0.00	430,004.94	0.00	0.00
Support Serv - Business	344,151.82	0.00	0.00	344,151.82	344,151.82
Operations and Maintenance	1,210,218.83	46,049.19	384,630.91	779,538.73	0.00
Pupil Transportation	284,301.94	0.00	284,301.94	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	974.17	0.00	397.67	576.50	576.50
Support Serv - Technology	98.48	0.00	0.00	98.48	98.48
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	126,258.50	0.00	126,258.50	0.00	0.00
Community Services	38,040.54	0.00	38,040.54	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	607,733.71	190,703.67	417,030.04	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	123,878.15	123,878.15	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
	7,394,170.35	**371,991.61**	**5,897,813.21**	**1,124,365.53**	**344,826.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
71902 Presque Isle Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	156,240.63	29,715.99	126,524.64	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	11,729.51	0.00	11,729.51	0.00	0.00
Support Serv - Executive Adm	7,393.90	0.00	7,393.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,844.45	858.09	120,986.36	0.00	0.00
Support Serv - Business	28,040.09	0.00	0.00	28,040.09	28,040.09
Operations and Maintenance	28,825.67	1,686.88	0.00	27,138.79	0.00
Pupil Transportation	2,285.01	0.00	2,285.01	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	4,305.50	0.00	0.00	4,305.50	4,305.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,162.13	5,162.13	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	365,826.89	**37,423.09**	**268,919.42**	**59,484.38**	**32,345.59**

Michigan Department of Education
Costs for the Development of 2026-2027 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	5,378.49	0.00	5,378.49	0.00	0.00
Support Serv - Pupil	1,028,643.79	0.00	1,028,643.79	0.00	0.00
Support Serv - Instructional	968,768.14	115.35	968,652.79	0.00	0.00
Support Serv - Board of Ed	31,888.94	0.00	31,888.94	0.00	0.00
Support Serv - Executive Adm	512,101.94	3,076.83	509,025.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	300,404.32	1,836.78	2,124.10	296,443.44	296,443.44
Operations and Maintenance	81,391.13	721.00	0.00	80,670.13	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,209.29	0.00	0.00	1,209.29	1,209.29
Support Serv - Technology	249,371.43	50,667.87	0.00	198,703.56	198,703.56
Support Serv - Pupil Accounting	93,612.56	0.00	93,612.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,539.36	0.00	3,539.36	0.00	0.00
Community Services	943,517.60	1,278.00	942,239.60	0.00	0.00
Payments to Government Agencies	3,660,567.24	3,660,567.24	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,204,571.26	47,503.12	3,157,068.14	0.00	0.00
Support Serv - Pupil	2,846,733.13	0.00	2,846,733.13	0.00	0.00
Support Serv - Instructional	662,116.63	282.96	661,833.67	0.00	0.00
Support Serv - Board of Ed	16,650.00	0.00	16,650.00	0.00	0.00
Support Serv - Executive Adm	306,402.33	0.00	306,402.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	208,032.49	0.00	208,032.49	0.00	0.00
Support Serv - Business	171,400.42	4,593.67	0.00	166,806.75	166,806.75
Operations and Maintenance	381,798.42	321.00	1,499.85	379,977.57	0.00
Pupil Transportation	1,150,141.22	157,920.00	992,221.22	0.00	0.00
Support Serv - Planning & Research	179,514.04	0.00	179,514.04	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	300.00	0.00	300.00	0.00	0.00
Support Serv - Technology	20,524.65	13,398.23	0.00	7,126.42	7,126.42
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	69,177.97	59,587.62	9,590.35	0.00	0.00
Community Services	33,492.87	0.00	33,492.87	0.00	0.00
Payments to Government Agencies	2,708,671.49	2,708,671.49	0.00	0.00	0.00
Facilities Acquisition	1,195,878.69	1,195,878.69	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,035,799.84	**7,906,419.85**	**11,998,442.83**	**1,130,937.16**	**670,289.46**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
72010 Roscommon Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,966,304.85	2,055.43	7,964,249.42	0.00	0.00
Support Serv - Pupil	768,977.71	0.00	768,977.71	0.00	0.00
Support Serv - Instructional	639,484.69	0.00	639,484.69	0.00	0.00
Support Serv - Board of Ed	96,416.14	0.00	96,416.14	0.00	0.00
Support Serv - Executive Adm	505,021.62	0.00	505,021.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	901,201.95	0.00	901,201.95	0.00	0.00
Support Serv - Business	354,030.36	100,375.14	1,287.00	252,368.22	252,368.22
Operations and Maintenance	1,624,242.33	0.00	155,916.72	1,468,325.61	0.00
Pupil Transportation	641,081.47	0.00	641,081.47	0.00	0.00
Support Serv - Planning & Research	11,930.40	0.00	11,930.40	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,825.00	0.00	27,075.00	1,750.00	1,750.00
Support Serv - Technology	732,598.21	0.00	285,124.93	447,473.28	447,473.28
Support Serv - Pupil Accounting	51,873.25	0.00	51,873.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	345,990.80	0.00	345,990.80	0.00	0.00
Community Services	21,547.26	0.00	21,547.26	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	1,050,578.99	441,755.60	608,823.39	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 **	1,644,424.37	1,644,424.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	406,514.66	406,514.66	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
	17,791,044.06	**2,595,125.20**	**13,026,001.75**	**2,169,917.11**	**701,591.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
72020 Houghton Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,571,850.45	0.00	8,571,850.45	0.00	0.00
Support Serv - Pupil	1,001,270.18	0.00	1,001,270.18	0.00	0.00
Support Serv - Instructional	623,832.40	0.00	623,832.40	0.00	0.00
Support Serv - Board of Ed	95,719.00	0.00	95,719.00	0.00	0.00
Support Serv - Executive Adm	249,874.38	0.00	249,874.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,175,151.12	0.00	1,175,151.12	0.00	0.00
Support Serv - Business	461,763.35	69,146.87	4,012.74	388,603.74	388,603.74
Operations and Maintenance	2,235,326.53	597,118.91	57,359.80	1,580,847.82	0.00
Pupil Transportation	1,237,586.32	134,339.00	1,103,247.32	0.00	0.00
Support Serv - Planning & Research	1,732.58	0.00	1,732.58	0.00	0.00
Support Serv - Communication	4,151.20	0.00	4,151.20	0.00	0.00
Support Serv - Staff & Personnel	10,910.22	0.00	10,910.22	0.00	0.00
Support Serv - Technology	345,244.06	2,700.47	1,327.76	341,215.83	341,215.83
Support Serv - Pupil Accounting	32,935.59	0.00	32,935.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	382,089.00	28,384.44	353,704.56	0.00	0.00
Community Services	73,097.42	0.00	73,097.42	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	1,434,759.82	610,337.16	824,422.66	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 **	522,450.00	522,450.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	123,210.75	123,210.75	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
	18,582,954.37	**2,087,687.60**	**14,184,599.38**	**2,310,667.39**	**729,819.57**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
72901 Charlton Heston Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,813,537.00	0.00	4,813,537.00	0.00	0.00
Support Serv - Pupil	458,587.00	0.00	458,587.00	0.00	0.00
Support Serv - Instructional	334,772.00	0.00	334,772.00	0.00	0.00
Support Serv - Board of Ed	40,847.00	0.00	40,847.00	0.00	0.00
Support Serv - Executive Adm	1,159,455.00	0.00	1,159,455.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	671,567.00	0.00	671,567.00	0.00	0.00
Support Serv - Business	100,610.00	78,790.00	0.00	21,820.00	21,820.00
Operations and Maintenance	804,041.00	0.00	33,057.11	770,983.89	0.00
Pupil Transportation	999,062.01	318,342.00	680,720.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,474.00	0.00	1,474.00	0.00	0.00
Support Serv - Staff & Personnel	8,040.00	0.00	8,040.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	169,894.00	0.00	169,894.00	0.00	0.00
Community Services	451,667.00	0.00	451,667.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	835,670.17	466,088.05	369,582.12	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	50.00	50.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,849,273.18	**863,270.05**	**9,193,199.24**	**792,803.89**	**21,820.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73000 Saginaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,637,918.03	0.00	1,637,918.03	0.00	0.00
Support Serv - Pupil	534,584.33	0.00	534,584.33	0.00	0.00
Support Serv - Instructional	3,400,256.77	112,299.79	3,287,956.98	0.00	0.00
Support Serv - Board of Ed	166,505.38	13,663.36	152,842.02	0.00	0.00
Support Serv - Executive Adm	1,392,161.26	0.00	1,392,161.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	54,332.25	0.00	54,332.25	0.00	0.00
Support Serv - Business	1,418,648.08	7,026.41	115,883.58	1,295,738.09	1,295,738.09
Operations and Maintenance	834,533.80	0.00	46,061.67	788,472.13	0.00
Pupil Transportation	176,601.49	0.00	176,601.49	0.00	0.00
Support Serv - Planning & Research	59,800.00	0.00	59,800.00	0.00	0.00
Support Serv - Communication	136,040.31	0.00	136,040.31	0.00	0.00
Support Serv - Staff & Personnel	1,263,032.82	0.00	93,997.89	1,169,034.93	1,169,034.93
Support Serv - Technology	2,910,181.05	68,895.21	182,512.85	2,658,772.99	2,658,772.99
Support Serv - Pupil Accounting	141,472.05	0.00	141,472.05	0.00	0.00
Support Serv - Central - Other	28,116.79	0.00	28,116.79	0.00	0.00
Support Serv - Other	770.30	0.00	770.30	0.00	0.00
Community Services	99,772.09	0.00	99,772.09	0.00	0.00
Payments to Government Agencies	699,659.66	699,659.66	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	18,193,964.02	1,534.24	18,192,429.78	0.00	0.00
Support Serv - Pupil	21,710,361.53	19,497.88	21,690,863.65	0.00	0.00
Support Serv - Instructional	6,306,193.95	44,078.82	6,262,115.13	0.00	0.00
Support Serv - Board of Ed	6,463.00	0.00	6,463.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,374,148.05	51,084.57	1,323,063.48	0.00	0.00
Support Serv - Business	108,010.69	51,413.66	53,650.29	2,946.74	2,946.74
Operations and Maintenance	8,897,742.95	57,846.55	1,557,975.38	7,281,921.02	0.00
Pupil Transportation	6,297,140.20	707,165.70	5,589,974.50	0.00	0.00
Support Serv - Planning & Research	146,119.01	0.00	146,119.01	0.00	0.00
Support Serv - Communication	165,532.67	0.00	165,532.67	0.00	0.00
Support Serv - Staff & Personnel	102,243.75	0.00	40,238.48	62,005.27	62,005.27
Support Serv - Technology	297,474.28	0.00	297,474.28	0.00	0.00
Support Serv - Pupil Accounting	20,480.68	0.00	20,480.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,182,448.92	71,236.58	1,111,212.34	0.00	0.00
Community Services	2,371,217.36	0.00	2,371,217.36	0.00	0.00
Payments to Government Agencies	20,504,492.69	20,344,339.69	160,153.00	0.00	0.00
Facilities Acquisition	749,973.86	749,973.86	0.00	0.00	0.00
Debt Service Funds					
All Costs **	454,250.00	454,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,910,599.63	6,910,599.63	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
	110,753,243.70	**30,364,565.61**	**67,129,786.92**	**13,258,891.17**	**5,188,498.02**

Michigan Department of Education
Costs for the Development of 2026-2027 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	54,970,202.07	19,530.79	54,950,671.28	0.00	0.00
Support Serv - Pupil	7,092,287.69	0.00	7,092,287.69	0.00	0.00
Support Serv - Instructional	5,260,527.87	0.00	5,260,527.87	0.00	0.00
Support Serv - Board of Ed	525,877.07	0.00	525,877.07	0.00	0.00
Support Serv - Executive Adm	620,658.78	0.00	620,658.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,617,498.20	0.00	5,617,498.20	0.00	0.00
Support Serv - Business	1,932,132.07	62,734.49	77,099.43	1,792,298.15	1,792,298.15
Operations and Maintenance	11,333,985.44	34,386.19	2,863,766.80	8,435,832.45	0.00
Pupil Transportation	5,039,375.57	126,956.00	4,912,419.57	0.00	0.00
Support Serv - Planning & Research	187,007.67	0.00	187,007.67	0.00	0.00
Support Serv - Communication	291,066.03	0.00	291,066.03	0.00	0.00
Support Serv - Staff & Personnel	1,020,446.96	0.00	283,599.73	736,847.23	736,847.23
Support Serv - Technology	1,598,766.15	136,128.00	22,987.81	1,439,650.34	1,439,650.34
Support Serv - Pupil Accounting	261,228.86	0.00	261,228.86	0.00	0.00
Support Serv - Central - Other	169,719.08	0.00	169,719.08	0.00	0.00
Support Serv - Other	1,834,389.74	0.00	1,834,389.74	0.00	0.00
Community Services	299,015.68	0.00	299,015.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	34,472,576.77	31,520,489.24	2,952,087.53	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,517,990.52	3,117,951.89	3,400,038.63	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 **	8,729,400.00	8,729,400.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	373,181.57	373,181.57	0.00	0.00	0.00
Trust Funds					
All Costs *	45,697.50	0.00	45,697.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	148,193,031.29	**44,120,758.17**	**91,667,644.95**	**12,404,628.17**	**3,968,795.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73030 Carrollton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,185,648.12	32,378.33	21,153,269.79	0.00	0.00
Support Serv - Pupil	1,843,662.76	60,164.21	1,783,498.55	0.00	0.00
Support Serv - Instructional	1,153,685.18	3,496.46	1,150,188.72	0.00	0.00
Support Serv - Board of Ed	209,400.34	0.00	209,400.34	0.00	0.00
Support Serv - Executive Adm	453,737.26	0.00	453,737.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,472,021.49	4,666.80	1,467,354.69	0.00	0.00
Support Serv - Business	487,054.91	5,100.15	0.00	481,954.76	481,954.76
Operations and Maintenance	2,766,655.07	229,603.70	390,105.00	2,146,946.37	0.00
Pupil Transportation	635,821.77	0.00	635,821.77	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	213,355.81	0.00	29,717.70	183,638.11	183,638.11
Support Serv - Technology	153,157.44	564.22	2,755.46	149,837.76	149,837.76
Support Serv - Pupil Accounting	17,001.45	0.00	17,001.45	0.00	0.00
Support Serv - Central - Other	130,374.73	0.00	130,374.73	0.00	0.00
Support Serv - Other	504,292.01	58,014.97	446,277.04	0.00	0.00
Community Services	622,249.20	0.00	622,249.20	0.00	0.00
Payments to Government Agencies	1,447.23	1,447.23	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,850,807.66	724,883.57	1,125,924.09	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 **	968,469.00	968,469.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	34,668,841.43	**2,088,788.64**	**29,617,675.79**	**2,962,377.00**	**815,430.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73040 Saginaw Township Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,786,713.31	123,283.90	39,663,429.41	0.00	0.00
Support Serv - Pupil	3,325,915.59	0.00	3,325,915.59	0.00	0.00
Support Serv - Instructional	3,418,069.76	51,763.37	3,366,306.39	0.00	0.00
Support Serv - Board of Ed	171,749.63	0.00	171,749.63	0.00	0.00
Support Serv - Executive Adm	436,380.85	0.00	436,380.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,654,197.17	0.00	4,654,197.17	0.00	0.00
Support Serv - Business	743,148.38	86,194.11	0.00	656,954.27	656,954.27
Operations and Maintenance	4,268,522.05	15,207.97	75,379.84	4,177,934.24	0.00
Pupil Transportation	2,244,030.49	135,092.39	2,108,938.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	202,767.34	0.00	202,767.34	0.00	0.00
Support Serv - Staff & Personnel	664,160.91	0.00	35,204.30	628,956.61	628,956.61
Support Serv - Technology	701,645.88	0.00	0.00	701,645.88	701,645.88
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	874,909.96	0.00	874,909.96	0.00	0.00
Community Services	68,614.67	0.00	68,614.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	53,424.00	53,424.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,700.35	0.00	3,700.35	0.00	0.00
Support Serv - Pupil	97,427.03	0.00	97,427.03	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	39,180.74	0.00	37,764.17	1,416.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	49,682.00	0.00	47,967.97	1,714.03	1,714.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,333,409.13	1,581,311.38	2,752,097.75	0.00	0.00
Community Services	878,275.69	69.08	878,206.61	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 **	3,432,498.98	3,432,498.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,527,594.90	2,527,594.90	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
	72,976,018.81	**8,006,440.08**	**58,800,957.13**	**6,168,621.60**	**1,989,270.79**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73110 Chesaning Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,920,086.91	525.80	10,919,561.11	0.00	0.00
Support Serv - Pupil	703,289.95	0.00	703,289.95	0.00	0.00
Support Serv - Instructional	499,664.35	0.00	499,664.35	0.00	0.00
Support Serv - Board of Ed	101,684.67	0.00	101,684.67	0.00	0.00
Support Serv - Executive Adm	425,164.83	0.00	425,164.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,363,152.35	0.00	1,363,152.35	0.00	0.00
Support Serv - Business	354,841.55	5,946.68	13,153.61	335,741.26	335,741.26
Operations and Maintenance	1,873,762.78	0.00	168,999.05	1,704,763.73	0.00
Pupil Transportation	1,268,126.18	159,739.00	1,108,387.18	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	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Technology	157,208.02	0.00	20,822.70	136,385.32	136,385.32
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	578,259.71	0.00	578,259.71	0.00	0.00
Community Services	326,724.07	0.00	326,724.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,112.86	0.00	20,564.98	1,547.88	1,547.88
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,694,534.08	684,724.10	1,009,809.98	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 **	2,157,840.63	2,157,840.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	547,780.77	547,780.77	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,995,733.71	**3,556,556.98**	**17,260,738.54**	**2,178,438.19**	**473,674.46**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73170 Birch Run Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,567,657.67	147,600.64	14,420,057.03	0.00	0.00
Support Serv - Pupil	995,522.34	0.00	995,522.34	0.00	0.00
Support Serv - Instructional	1,002,287.94	23,980.00	978,307.94	0.00	0.00
Support Serv - Board of Ed	192,246.47	0.00	192,246.47	0.00	0.00
Support Serv - Executive Adm	441,485.65	0.00	441,485.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,605,729.26	75.50	1,605,653.76	0.00	0.00
Support Serv - Business	355,710.41	32,635.71	0.00	323,074.70	323,074.70
Operations and Maintenance	2,615,072.52	262,610.26	43,526.47	2,308,935.79	0.00
Pupil Transportation	1,231,024.38	0.00	1,231,024.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,141.98	0.00	22,141.98	0.00	0.00
Support Serv - Staff & Personnel	12,649.81	0.00	12,266.86	382.95	382.95
Support Serv - Technology	682,313.77	336,438.12	0.00	345,875.65	345,875.65
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	627,528.35	0.00	627,528.35	0.00	0.00
Community Services	189,574.19	0.00	189,574.19	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	8,431.00	0.00	8,431.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,765,721.61	758,587.68	1,007,133.93	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 **	993,349.50	993,349.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,918.00	40,918.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,349,364.85	**2,596,195.41**	**21,774,900.35**	**2,978,269.09**	**669,333.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73180 Bridgeport-Spaulding Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,629,381.26	91,464.60	11,537,916.66	0.00	0.00
Support Serv - Pupil	595,850.18	0.00	595,850.18	0.00	0.00
Support Serv - Instructional	860,647.67	0.00	860,647.67	0.00	0.00
Support Serv - Board of Ed	88,891.34	0.00	88,891.34	0.00	0.00
Support Serv - Executive Adm	485,257.77	106,500.98	378,756.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,249,275.76	0.00	1,249,275.76	0.00	0.00
Support Serv - Business	451,993.80	123,401.42	0.00	328,592.38	328,592.38
Operations and Maintenance	4,086,514.65	492,033.42	0.00	3,594,481.23	0.00
Pupil Transportation	1,441,823.01	0.00	1,441,823.01	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	37,321.75	0.00	0.00	37,321.75	37,321.75
Support Serv - Technology	439,721.06	0.00	0.00	439,721.06	439,721.06
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	633,147.53	20,250.88	612,896.65	0.00	0.00
Community Services	160,176.96	0.00	160,176.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	258,459.00	258,459.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,426,915.47	653,501.53	773,413.94	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 **	216.60	216.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	264,329.00	264,329.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,109,922.81	**2,010,157.43**	**17,699,648.96**	**4,400,116.42**	**805,635.19**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73190 Frankenmuth School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,248,110.31	193,993.39	10,054,116.92	0.00	0.00
Support Serv - Pupil	531,613.17	0.00	531,613.17	0.00	0.00
Support Serv - Instructional	385,347.37	0.00	385,347.37	0.00	0.00
Support Serv - Board of Ed	40,370.37	36.97	40,333.40	0.00	0.00
Support Serv - Executive Adm	383,454.13	0.00	383,454.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,060,581.32	0.00	1,060,581.32	0.00	0.00
Support Serv - Business	449,035.49	0.00	3,877.65	445,157.84	445,157.84
Operations and Maintenance	2,398,170.44	174,865.29	6,237.41	2,217,067.74	0.00
Pupil Transportation	676,613.50	170,116.00	506,497.50	0.00	0.00
Support Serv - Planning & Research	36,509.76	0.00	36,509.76	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	75,564.13	0.00	68,300.25	7,263.88	7,263.88
Support Serv - Technology	646,244.79	106,122.74	1,857.54	538,264.51	538,264.51
Support Serv - Pupil Accounting	719.58	0.00	719.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	716,411.25	0.00	716,411.25	0.00	0.00
Community Services	766,269.75	0.00	766,269.75	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	1,561,716.00	550,217.26	1,011,498.74	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	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,285,490.75	1,285,490.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,501,364.73	1,501,364.73	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
	22,763,586.84	**3,982,207.13**	**15,573,625.74**	**3,207,753.97**	**990,686.23**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73200 Freeland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,882,319.52	9,952.50	15,872,367.02	0.00	0.00
Support Serv - Pupil	900,983.74	0.00	900,983.74	0.00	0.00
Support Serv - Instructional	1,008,881.18	0.00	1,008,881.18	0.00	0.00
Support Serv - Board of Ed	128,129.22	0.00	128,129.22	0.00	0.00
Support Serv - Executive Adm	425,088.94	0.00	425,088.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,307,557.42	0.00	1,307,557.42	0.00	0.00
Support Serv - Business	291,896.64	10,384.27	0.00	281,512.37	281,512.37
Operations and Maintenance	3,378,646.46	1,214,308.90	92,314.26	2,072,023.30	0.00
Pupil Transportation	992,723.71	159,852.00	832,871.71	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	117.00	0.00	0.00	117.00	117.00
Support Serv - Technology	509,513.80	122,490.52	419.67	386,603.61	386,603.61
Support Serv - Pupil Accounting	116,283.03	0.00	116,283.03	0.00	0.00
Support Serv - Central - Other	4,590.00	0.00	4,590.00	0.00	0.00
Support Serv - Other	825,164.73	7,848.90	817,315.83	0.00	0.00
Community Services	6,634.81	0.00	6,634.81	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	1,840,750.20	208,606.73	1,632,143.47	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	115,651.50	115,651.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,734,931.90	**1,849,095.32**	**23,145,580.30**	**2,740,256.28**	**668,232.98**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73210 Hemlock Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,774,916.98	51,258.96	8,723,658.02	0.00	0.00
Support Serv - Pupil	687,489.85	0.00	687,489.85	0.00	0.00
Support Serv - Instructional	204,786.60	0.00	204,786.60	0.00	0.00
Support Serv - Board of Ed	162,292.06	0.00	162,292.06	0.00	0.00
Support Serv - Executive Adm	483,071.50	0.00	483,071.50	0.00	0.00
Support Serv - Grant Writer	34,929.97	0.00	34,929.97	0.00	0.00
Support Serv - School Adm	972,760.28	0.00	972,760.28	0.00	0.00
Support Serv - Business	372,561.21	3,956.50	51,014.00	317,590.71	317,590.71
Operations and Maintenance	2,095,595.81	22,865.00	117,055.23	1,955,675.58	0.00
Pupil Transportation	647,442.01	34,995.00	612,447.01	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	76,074.41	0.00	585.00	75,489.41	75,489.41
Support Serv - Technology	641,676.59	89,362.01	24,669.57	527,645.01	527,645.01
Support Serv - Pupil Accounting	25,530.52	0.00	25,530.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	543,038.91	131,122.85	411,916.06	0.00	0.00
Community Services	639,647.18	0.00	639,647.18	0.00	0.00
Payments to Government Agencies	8,500.00	8,500.00	0.00	0.00	0.00
Facilities Acquisition	593,871.03	585,451.03	8,420.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,274,913.02	415,903.44	859,009.58	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 **	3,932,718.88	3,932,718.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,907,135.85	17,907,135.85	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
	40,078,952.66	**23,183,269.52**	**14,019,282.43**	**2,876,400.71**	**920,725.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73230 Merrill Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,481,838.69	2,587.69	4,479,251.00	0.00	0.00
Support Serv - Pupil	121,829.53	0.00	121,829.53	0.00	0.00
Support Serv - Instructional	248,377.33	0.00	248,377.33	0.00	0.00
Support Serv - Board of Ed	45,784.66	0.00	45,784.66	0.00	0.00
Support Serv - Executive Adm	272,910.43	0.00	272,910.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,277.08	0.00	464,277.08	0.00	0.00
Support Serv - Business	170,959.91	38,291.13	4,440.31	128,228.47	128,228.47
Operations and Maintenance	946,182.75	58,203.99	37,347.16	850,631.60	0.00
Pupil Transportation	352,114.48	0.00	352,114.48	0.00	0.00
Support Serv - Planning & Research	300.00	0.00	300.00	0.00	0.00
Support Serv - Communication	554.97	0.00	554.97	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	62,276.24	0.00	0.00	62,276.24	62,276.24
Support Serv - Pupil Accounting	736.07	0.00	736.07	0.00	0.00
Support Serv - Central - Other	95,602.24	0.00	95,602.24	0.00	0.00
Support Serv - Other	192,344.91	0.00	192,344.91	0.00	0.00
Community Services	313,610.28	3,081.18	310,529.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,803.09	20,803.09	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	2,360.88	0.00	2,360.88	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	898,977.28	376,564.98	522,412.30	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 **	1,334,804.04	1,334,804.04	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
	10,026,644.86	**1,834,336.10**	**7,151,172.45**	**1,041,136.31**	**190,504.71**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73240 St. Charles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,200,547.69	55,098.26	6,145,449.43	0.00	0.00
Support Serv - Pupil	495,837.19	0.00	495,837.19	0.00	0.00
Support Serv - Instructional	125,878.80	0.00	125,878.80	0.00	0.00
Support Serv - Board of Ed	44,050.75	0.00	44,050.75	0.00	0.00
Support Serv - Executive Adm	338,586.69	0.00	338,586.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	550,716.13	0.00	550,716.13	0.00	0.00
Support Serv - Business	342,399.11	45,959.76	3,504.45	292,934.90	292,934.90
Operations and Maintenance	986,253.13	26,095.30	74,388.29	885,769.54	0.00
Pupil Transportation	452,604.20	142,630.00	309,974.20	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	3,763.00	0.00	2,333.00	1,430.00	1,430.00
Support Serv - Technology	172,668.91	4,945.08	15,747.21	151,976.62	151,976.62
Support Serv - Pupil Accounting	5,004.47	0.00	5,004.47	0.00	0.00
Support Serv - Central - Other	2,200.00	0.00	2,200.00	0.00	0.00
Support Serv - Other	249,949.96	0.00	249,949.96	0.00	0.00
Community Services	337.30	0.00	337.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	296,572.00	296,572.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	32,152.96	0.00	32,152.96	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,336.65	0.00	0.00	15,336.65	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	864,322.16	276,905.22	587,416.94	0.00	0.00
Community Services	298,474.86	0.00	298,474.86	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 **	849,677.52	849,677.52	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
	12,327,333.48	**1,697,883.14**	**9,282,002.63**	**1,347,447.71**	**446,341.52**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73255 Swan Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,313,091.41	0.00	14,313,091.41	0.00	0.00
Support Serv - Pupil	959,455.13	0.00	959,455.13	0.00	0.00
Support Serv - Instructional	576,840.59	0.00	576,840.59	0.00	0.00
Support Serv - Board of Ed	60,283.93	0.00	60,283.93	0.00	0.00
Support Serv - Executive Adm	425,348.92	0.00	425,348.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,318,775.11	0.00	1,318,775.11	0.00	0.00
Support Serv - Business	421,985.98	669.96	0.00	421,316.02	421,316.02
Operations and Maintenance	2,461,724.24	19,753.27	147,349.68	2,294,621.29	0.00
Pupil Transportation	934,978.45	212,831.00	722,147.45	0.00	0.00
Support Serv - Planning & Research	19,949.64	0.00	19,949.64	0.00	0.00
Support Serv - Communication	15,262.00	0.00	15,262.00	0.00	0.00
Support Serv - Staff & Personnel	10,734.27	0.00	5,872.59	4,861.68	4,861.68
Support Serv - Technology	487,402.24	154,355.80	0.00	333,046.44	333,046.44
Support Serv - Pupil Accounting	6,830.99	0.00	6,830.99	0.00	0.00
Support Serv - Central - Other	3,342.62	0.00	3,342.62	0.00	0.00
Support Serv - Other	684,564.12	0.00	684,564.12	0.00	0.00
Community Services	646,597.42	0.00	646,597.42	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	17,311.24	0.00	16,774.59	536.65	0.00
Pupil Transportation	668.33	0.00	668.33	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,750,605.67	146,745.27	1,603,860.40	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 **	2,486,900.00	2,486,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,603,178.01	3,603,178.01	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
	31,215,430.31	**6,634,033.31**	**21,527,014.92**	**3,054,382.08**	**759,224.14**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73900 Saginaw Covenant Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	656,431.00	155.00	656,276.00	0.00	0.00
Support Serv - Pupil	82,031.00	0.00	82,031.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	20,177.00	0.00	20,177.00	0.00	0.00
Support Serv - Executive Adm	535,802.00	0.00	535,802.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	351,504.00	39,645.00	311,859.00	0.00	0.00
Support Serv - Business	26,929.00	0.00	0.00	26,929.00	26,929.00
Operations and Maintenance	157,620.00	0.00	0.00	157,620.00	0.00
Pupil Transportation	10,341.00	0.00	10,341.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	33,004.00	0.00	0.00	33,004.00	33,004.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	56,168.00	0.00	56,168.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	74,300.00	74,300.00	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,004,307.00	**114,100.00**	**1,672,654.00**	**217,553.00**	**59,933.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73908 Saginaw Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,137,015.48	20,640.00	2,116,375.48	0.00	0.00
Support Serv - Pupil	384,621.02	0.00	384,621.02	0.00	0.00
Support Serv - Instructional	287,617.68	0.00	287,617.68	0.00	0.00
Support Serv - Board of Ed	25,499.47	0.00	25,499.47	0.00	0.00
Support Serv - Executive Adm	226,719.13	0.00	226,719.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	307,631.84	0.00	307,631.84	0.00	0.00
Support Serv - Business	74,044.04	0.00	6,544.03	67,500.01	67,500.01
Operations and Maintenance	457,622.31	0.00	50,047.89	407,574.42	0.00
Pupil Transportation	592,955.29	0.00	592,955.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,057.97	0.00	35,057.97	0.00	0.00
Support Serv - Staff & Personnel	55,790.22	0.00	5,705.28	50,084.94	50,084.94
Support Serv - Technology	41,544.97	0.00	0.00	41,544.97	41,544.97
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	26,051.53	0.00	26,051.53	0.00	0.00
Community Services	14,669.67	0.00	14,669.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,389.00	126,636.55	263,752.45	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 **	301,238.00	301,238.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,358,467.62	**448,514.55**	**4,343,248.73**	**566,704.34**	**159,129.92**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73909 Francis Reh PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,025,083.98	0.00	3,025,083.98	0.00	0.00
Support Serv - Pupil	171,036.09	0.00	171,036.09	0.00	0.00
Support Serv - Instructional	630,732.91	0.00	630,732.91	0.00	0.00
Support Serv - Board of Ed	21,935.23	0.00	21,935.23	0.00	0.00
Support Serv - Executive Adm	504,858.52	0.00	504,858.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	581,285.72	0.00	581,285.72	0.00	0.00
Support Serv - Business	189,720.83	0.00	7,926.89	181,793.94	181,793.94
Operations and Maintenance	416,283.33	51,640.95	20,660.94	343,981.44	0.00
Pupil Transportation	331,526.79	0.00	331,526.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,289.95	0.00	15,289.95	0.00	0.00
Support Serv - Staff & Personnel	118,311.76	0.00	8,251.44	110,060.32	110,060.32
Support Serv - Technology	112,570.77	0.00	0.00	112,570.77	112,570.77
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	92,693.06	0.00	92,693.06	0.00	0.00
Community Services	22,552.47	0.00	22,552.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,100,100.27	690,383.02	409,717.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,333,981.68	**742,023.97**	**5,843,551.24**	**748,406.47**	**404,425.03**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
73910 North Saginaw Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,920,520.00	0.00	3,920,520.00	0.00	0.00
Support Serv - Pupil	443,712.00	0.00	443,712.00	0.00	0.00
Support Serv - Instructional	859,814.00	0.00	859,814.00	0.00	0.00
Support Serv - Board of Ed	82,701.00	0.00	82,701.00	0.00	0.00
Support Serv - Executive Adm	224,541.00	0.00	224,541.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	601,436.00	0.00	601,436.00	0.00	0.00
Support Serv - Business	115,334.00	0.00	0.00	115,334.00	115,334.00
Operations and Maintenance	1,300,356.00	0.00	933.00	1,299,423.00	0.00
Pupil Transportation	584,849.00	0.00	584,849.00	0.00	0.00
Support Serv - Planning & Research	3,951.00	0.00	3,951.00	0.00	0.00
Support Serv - Communication	26,550.00	0.00	26,550.00	0.00	0.00
Support Serv - Staff & Personnel	152,640.00	0.00	0.00	152,640.00	152,640.00
Support Serv - Technology	92,354.00	0.00	0.00	92,354.00	92,354.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	25,355.00	0.00	25,355.00	0.00	0.00
Support Serv - Other	18,117.00	0.00	18,117.00	0.00	0.00
Community Services	96,956.00	0.00	96,956.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,549,186.00	**0.00**	**6,889,435.00**	**1,659,751.00**	**360,328.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74000 St. Clair County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,484,400.04	0.00	2,484,400.04	0.00	0.00
Support Serv - Pupil	1,082,819.55	0.00	1,082,819.55	0.00	0.00
Support Serv - Instructional	4,537,728.27	0.00	4,537,728.27	0.00	0.00
Support Serv - Board of Ed	29,332.38	0.00	29,332.38	0.00	0.00
Support Serv - Executive Adm	450,047.08	0.00	450,047.08	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	1,452,361.63	1,152.34	17,142.86	1,434,066.43	1,434,066.43
Operations and Maintenance	964,618.98	93,235.21	6,246.81	865,136.96	0.00
Pupil Transportation	11,290.27	0.00	11,290.27	0.00	0.00
Support Serv - Planning & Research	3,465.00	0.00	3,465.00	0.00	0.00
Support Serv - Communication	183,296.44	0.00	183,296.44	0.00	0.00
Support Serv - Staff & Personnel	829,082.50	0.00	21,391.05	807,691.45	807,691.45
Support Serv - Technology	5,846,129.40	119,395.01	59,002.87	5,667,731.52	5,667,731.52
Support Serv - Pupil Accounting	100,993.66	0.00	100,993.66	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	664,410.18	0.00	664,410.18	0.00	0.00
Payments to Government Agencies	3,392,853.73	3,392,853.73	0.00	0.00	0.00
Facilities Acquisition	39,488.44	39,488.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,391,867.99	221,312.79	11,170,555.20	0.00	0.00
Support Serv - Pupil	8,276,530.78	0.00	8,276,530.78	0.00	0.00
Support Serv - Instructional	2,215,544.02	0.00	2,215,544.02	0.00	0.00
Support Serv - Board of Ed	57,383.39	0.00	57,383.39	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,015,483.54	34,503.87	980,979.67	0.00	0.00
Support Serv - Business	55,232.55	19,221.53	9,817.18	26,193.84	26,193.84
Operations and Maintenance	1,416,790.99	90,555.22	0.00	1,326,235.77	0.00
Pupil Transportation	6,541,205.58	132,048.00	6,409,157.58	0.00	0.00
Support Serv - Planning & Research	562,152.58	0.00	562,152.58	0.00	0.00
Support Serv - Communication	1,452.79	0.00	1,452.79	0.00	0.00
Support Serv - Staff & Personnel	11,920.95	0.00	11,532.75	388.20	388.20
Support Serv - Technology	18,593.25	0.00	0.00	18,593.25	18,593.25
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	383,104.99	134,897.21	248,207.78	0.00	0.00
Community Services	49.48	0.00	49.48	0.00	0.00
Payments to Government Agencies	12,681,536.72	12,681,536.72	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	2,941,051.59	2,941,051.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,006,206.37	0.00	1,006,206.37	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
	70,648,425.11	**19,901,251.66**	**40,601,136.03**	**10,146,037.42**	**7,954,664.69**

Michigan Department of Education
Costs for the Development of 2026-2027 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	62,882,026.44	15,954.65	62,866,071.79	0.00	0.00
Support Serv - Pupil	10,147,579.83	0.00	10,147,579.83	0.00	0.00
Support Serv - Instructional	5,824,907.33	0.00	5,824,907.33	0.00	0.00
Support Serv - Board of Ed	110,822.82	0.00	110,822.82	0.00	0.00
Support Serv - Executive Adm	813,487.23	0.00	813,487.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,567,145.12	0.00	7,567,145.12	0.00	0.00
Support Serv - Business	1,694,140.38	0.00	22,218.89	1,671,921.49	1,671,921.49
Operations and Maintenance	8,701,173.56	328,253.98	303,244.03	8,069,675.55	0.00
Pupil Transportation	5,008,653.00	0.00	5,008,653.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	115,131.52	0.00	115,131.52	0.00	0.00
Support Serv - Staff & Personnel	995,044.13	0.00	120,105.27	874,938.86	874,938.86
Support Serv - Technology	1,943,708.89	0.00	255,016.94	1,688,691.95	1,688,691.95
Support Serv - Pupil Accounting	322,385.38	0.00	322,385.38	0.00	0.00
Support Serv - Central - Other	267,133.37	0.00	267,133.37	0.00	0.00
Support Serv - Other	1,290,595.65	0.00	1,290,595.65	0.00	0.00
Community Services	246,623.45	0.00	246,623.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,291,384.35	1,291,384.35	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	269,799.51	0.00	269,799.51	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	5,418.83	0.00	5,173.89	244.94	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	33,665.24	0.00	32,143.57	1,521.67	1,521.67
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,775,683.63	3,706,790.44	4,068,893.19	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 **	6,592,220.16	6,592,220.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,297,389.44	2,297,389.44	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	3,542,350.91	3,542,350.91	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	129,738,470.17	**17,774,343.93**	**99,657,131.78**	**12,306,994.46**	**4,237,073.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74030 Algonac Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,932,221.69	0.00	10,932,221.69	0.00	0.00
Support Serv - Pupil	1,062,023.22	0.00	1,062,023.22	0.00	0.00
Support Serv - Instructional	761,776.21	0.00	761,776.21	0.00	0.00
Support Serv - Board of Ed	81,779.27	0.00	81,779.27	0.00	0.00
Support Serv - Executive Adm	529,487.01	0.00	529,487.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,400,804.93	0.00	1,400,804.93	0.00	0.00
Support Serv - Business	332,541.78	14,023.33	43,363.73	275,154.72	275,154.72
Operations and Maintenance	2,393,856.06	0.00	24,350.35	2,369,505.71	0.00
Pupil Transportation	1,238,145.39	0.00	1,238,145.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	442,563.86	6,420.78	436,143.08	0.00	0.00
Community Services	776,859.03	0.00	776,859.03	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,300,827.40	403,157.06	897,670.34	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 **	2,281,701.58	2,281,701.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,257,856.63	2,257,856.63	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
	25,792,444.06	**4,963,159.38**	**18,184,624.25**	**2,644,660.43**	**275,154.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74040 Capac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,928,252.37	10,439.19	4,917,813.18	0.00	0.00
Support Serv - Pupil	644,568.62	0.00	644,568.62	0.00	0.00
Support Serv - Instructional	255,520.21	0.00	255,520.21	0.00	0.00
Support Serv - Board of Ed	104,890.26	0.00	104,890.26	0.00	0.00
Support Serv - Executive Adm	334,118.29	0.00	334,118.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	549,471.15	0.00	549,471.15	0.00	0.00
Support Serv - Business	297,021.30	22,451.10	0.00	274,570.20	274,570.20
Operations and Maintenance	1,226,570.99	0.00	44,842.92	1,181,728.07	0.00
Pupil Transportation	444,773.32	0.00	444,773.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	434.81	0.00	434.81	0.00	0.00
Support Serv - Staff & Personnel	71,894.87	0.00	71,762.37	132.50	132.50
Support Serv - Technology	258,668.39	9,049.31	27,691.77	221,927.31	221,927.31
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	420,283.32	0.00	420,283.32	0.00	0.00
Community Services	92,359.36	0.00	92,359.36	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	844,033.78	304,269.75	539,764.03	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 **	1,354,465.00	1,354,465.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,817,160.79	1,817,160.79	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
	13,644,486.83	**3,517,835.14**	**8,448,293.61**	**1,678,358.08**	**496,630.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74050 East China School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,145,262.12	12,852.11	32,132,410.01	0.00	0.00
Support Serv - Pupil	3,884,249.57	0.00	3,884,249.57	0.00	0.00
Support Serv - Instructional	1,661,578.89	0.00	1,661,578.89	0.00	0.00
Support Serv - Board of Ed	193,280.49	0.00	193,280.49	0.00	0.00
Support Serv - Executive Adm	408,987.18	0.00	408,987.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,866,135.45	0.00	2,866,135.45	0.00	0.00
Support Serv - Business	585,304.57	0.00	0.00	585,304.57	585,304.57
Operations and Maintenance	5,161,336.01	52,368.92	333,272.94	4,775,694.15	0.00
Pupil Transportation	2,448,463.72	0.00	2,448,463.72	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	434,569.59	0.00	17,913.42	416,656.17	416,656.17
Support Serv - Technology	843,451.91	3,626.90	0.00	839,825.01	839,825.01
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	1,371,396.00	14,532.00	1,356,864.00	0.00	0.00
Community Services	68,739.35	0.00	68,739.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	430,564.00	430,564.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,164.19	0.00	1,164.19	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,658,940.79	1,426,773.20	2,232,167.59	0.00	0.00
Community Services	647,468.63	0.00	647,468.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,789,713.36	5,789,713.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,738,220.99	24,738,220.99	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	257,859.72	257,859.72	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	87,596,686.53	**32,726,511.20**	**48,252,695.43**	**6,617,479.90**	**1,841,785.75**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74100 Marysville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,637,337.48	52,686.91	19,584,650.57	0.00	0.00
Support Serv - Pupil	1,844,157.08	0.00	1,844,157.08	0.00	0.00
Support Serv - Instructional	989,879.75	9,303.00	980,576.75	0.00	0.00
Support Serv - Board of Ed	94,881.47	2,586.67	92,294.80	0.00	0.00
Support Serv - Executive Adm	544,965.08	0.00	544,965.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,060,298.98	0.00	2,060,298.98	0.00	0.00
Support Serv - Business	565,472.75	3,345.41	4,677.71	557,449.63	557,449.63
Operations and Maintenance	3,333,776.89	109,662.43	34,591.66	3,189,522.80	0.00
Pupil Transportation	900,724.13	0.00	900,724.13	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	214,862.54	0.00	6,213.57	208,648.97	208,648.97
Support Serv - Technology	177,976.63	0.00	0.00	177,976.63	177,976.63
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	803,424.38	16,532.77	786,891.61	0.00	0.00
Community Services	13,081.15	0.00	13,081.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	544,008.80	544,008.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,739,114.03	671,924.77	1,067,189.26	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 **	5,818,178.70	5,818,178.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	47,642.10	47,642.10	0.00	0.00	0.00
Trust Funds					
All Costs *	1,486.85	0.00	1,486.85	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,331,268.79	**7,275,871.56**	**27,921,799.20**	**4,133,598.03**	**944,075.23**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74120 Memphis Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,422,387.85	53,091.24	6,369,296.61	0.00	0.00
Support Serv - Pupil	461,644.46	0.00	461,644.46	0.00	0.00
Support Serv - Instructional	329,961.39	3,255.33	326,706.06	0.00	0.00
Support Serv - Board of Ed	152,144.05	0.00	152,144.05	0.00	0.00
Support Serv - Executive Adm	374,516.50	198.00	374,318.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	640,670.99	0.00	640,670.99	0.00	0.00
Support Serv - Business	366,633.19	11,798.62	5,208.25	349,626.32	349,626.32
Operations and Maintenance	989,121.57	130,048.89	62,873.15	796,199.53	0.00
Pupil Transportation	883,915.16	371,916.00	511,999.16	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	12,000.00	0.00	0.00	12,000.00	12,000.00
Support Serv - Technology	227,453.06	1,147.00	0.00	226,306.06	226,306.06
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	314,172.90	0.00	314,172.90	0.00	0.00
Community Services	316,759.02	1,053.84	315,705.18	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	812,685.04	301,428.11	511,256.93	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 **	1,313,330.00	1,313,330.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	579,889.60	579,889.60	0.00	0.00	0.00
Trust Funds					
All Costs *	5,240.00	0.00	5,240.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,202,524.78	**2,767,156.63**	**10,051,236.24**	**1,384,131.91**	**587,932.38**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74130 Yale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,780,988.96	1,721.63	13,779,267.33	0.00	0.00
Support Serv - Pupil	1,707,932.98	18,338.00	1,689,594.98	0.00	0.00
Support Serv - Instructional	1,202,911.68	1,228.23	1,201,683.45	0.00	0.00
Support Serv - Board of Ed	79,176.43	0.00	79,176.43	0.00	0.00
Support Serv - Executive Adm	357,776.10	0.00	357,776.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,803,475.13	0.00	1,803,475.13	0.00	0.00
Support Serv - Business	461,174.23	43,952.32	794.83	416,427.08	416,427.08
Operations and Maintenance	2,645,434.92	80,756.95	37,400.41	2,527,277.56	0.00
Pupil Transportation	1,167,332.79	148,947.00	1,018,385.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,173.62	0.00	1,173.62	0.00	0.00
Support Serv - Staff & Personnel	216,021.90	0.00	8,130.70	207,891.20	207,891.20
Support Serv - Technology	639,126.39	0.00	0.00	639,126.39	639,126.39
Support Serv - Pupil Accounting	42.08	0.00	42.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	629,843.84	22,042.72	607,801.12	0.00	0.00
Community Services	1,375.15	0.00	1,375.15	0.00	0.00
Payments to Government Agencies	86,401.92	86,401.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,890,649.52	607,469.95	1,283,179.57	0.00	0.00
Community Services	211,871.77	0.00	211,871.77	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 **	2,222,471.57	2,222,471.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,757,889.37	3,757,889.37	0.00	0.00	0.00
Trust Funds					
All Costs *	4,860.00	0.00	4,860.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,867,930.35	**6,991,219.66**	**22,085,988.46**	**3,790,722.23**	**1,263,444.67**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74900 East Shore Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	904,767.65	694.35	904,073.30	0.00	0.00
Support Serv - Pupil	126,419.39	0.00	126,419.39	0.00	0.00
Support Serv - Instructional	25,792.10	0.00	25,792.10	0.00	0.00
Support Serv - Board of Ed	11,800.00	0.00	11,800.00	0.00	0.00
Support Serv - Executive Adm	395,641.18	370.29	395,270.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	187,448.60	989.28	186,459.32	0.00	0.00
Support Serv - Business	16,395.18	9,736.82	0.00	6,658.36	6,658.36
Operations and Maintenance	255,725.10	0.00	15,813.62	239,911.48	0.00
Pupil Transportation	643.50	0.00	643.50	0.00	0.00
Support Serv - Planning & Research	4,000.00	0.00	4,000.00	0.00	0.00
Support Serv - Communication	32,729.91	0.00	32,729.91	0.00	0.00
Support Serv - Staff & Personnel	6,037.49	0.00	278.58	5,758.91	5,758.91
Support Serv - Technology	54,943.87	0.00	0.00	54,943.87	54,943.87
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	3,007.38	0.00	3,007.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,029,716.70	1,029,716.70	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	6,602.26	0.00	6,602.26	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	16,581.22	0.00	16,581.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	152,953.45	147,180.19	5,773.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,231,204.98	**1,188,687.63**	**1,735,244.73**	**307,272.62**	**67,361.14**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74903 Landmark Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,522,819.70	8,732.01	3,514,087.69	0.00	0.00
Support Serv - Pupil	668,868.89	0.00	668,868.89	0.00	0.00
Support Serv - Instructional	422,490.32	0.00	422,490.32	0.00	0.00
Support Serv - Board of Ed	21,000.00	0.00	21,000.00	0.00	0.00
Support Serv - Executive Adm	1,247,385.02	1,669.81	1,245,715.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	352,893.20	2,753.72	350,139.48	0.00	0.00
Support Serv - Business	279,677.40	0.00	0.00	279,677.40	279,677.40
Operations and Maintenance	1,558,498.77	691,640.58	299,689.74	567,168.45	0.00
Pupil Transportation	495,833.84	0.00	495,833.84	0.00	0.00
Support Serv - Planning & Research	34,049.04	0.00	34,049.04	0.00	0.00
Support Serv - Communication	253,139.82	8.98	253,130.84	0.00	0.00
Support Serv - Staff & Personnel	86,284.22	0.00	0.00	86,284.22	86,284.22
Support Serv - Technology	130,989.07	0.00	0.00	130,989.07	130,989.07
Support Serv - Pupil Accounting	109,985.36	0.00	109,985.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	73,036.46	0.00	73,036.46	0.00	0.00
Community Services	390.54	390.54	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	30,143.49	0.00	30,143.49	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	33,523.04	0.00	33,523.04	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	299.71	0.00	290.72	8.99	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	622,089.14	405,464.07	216,625.07	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 **	1,040,746.51	1,040,746.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,984,143.54	**2,151,406.22**	**7,768,609.19**	**1,064,128.13**	**496,950.69**

Michigan Department of Education
Costs for the Development of 2026-2027 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	361,589.71	0.00	361,589.71	0.00	0.00
Support Serv - Pupil	1,674.74	0.00	1,674.74	0.00	0.00
Support Serv - Instructional	207,390.87	0.00	207,390.87	0.00	0.00
Support Serv - Board of Ed	9,795.36	0.00	9,795.36	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	105,092.70	0.00	0.00	105,092.70	105,092.70
Operations and Maintenance	43,061.36	0.00	0.00	43,061.36	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	41,091.07	0.00	41,091.07	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,235.34	0.00	26,235.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	795,931.15	**0.00**	**647,777.09**	**148,154.06**	**105,092.70**

Michigan Department of Education
Costs for the Development of 2026-2027 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	614,633.32	0.00	614,633.32	0.00	0.00
Support Serv - Pupil	296,060.98	0.00	296,060.98	0.00	0.00
Support Serv - Instructional	176,897.73	0.00	176,897.73	0.00	0.00
Support Serv - Board of Ed	14,218.13	0.00	14,218.13	0.00	0.00
Support Serv - Executive Adm	23,379.20	0.00	23,379.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	144,797.26	0.00	144,797.26	0.00	0.00
Support Serv - Business	78,376.77	0.00	0.00	78,376.77	78,376.77
Operations and Maintenance	47,382.60	0.00	0.00	47,382.60	0.00
Pupil Transportation	1,163.67	0.00	1,163.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,242.71	0.00	17,242.71	0.00	0.00
Support Serv - Staff & Personnel	30,180.35	0.00	0.00	30,180.35	30,180.35
Support Serv - Technology	69,037.78	0.00	782.00	68,255.78	68,255.78
Support Serv - Pupil Accounting	162.50	0.00	162.50	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	7,739.11	0.00	7,739.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	975,795.15	975,795.15	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	12,229.72	0.00	12,229.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,509,296.98	**975,795.15**	**1,309,306.33**	**224,195.50**	**176,812.90**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
74914 Blue Water Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,113,172.87	0.00	2,113,172.87	0.00	0.00
Support Serv - Pupil	185,239.29	0.00	185,239.29	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	10,663.44	0.00	10,663.44	0.00	0.00
Support Serv - Executive Adm	401,423.51	0.00	401,423.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	83,426.54	0.00	0.00	83,426.54	83,426.54
Operations and Maintenance	22,170.00	0.00	0.00	22,170.00	0.00
Pupil Transportation	1,597.40	0.00	1,597.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	7,338.00	0.00	0.00	7,338.00	7,338.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,825,031.05	**0.00**	**2,712,096.51**	**112,934.54**	**90,764.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75000 St. Joseph County ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	817,458.63	32,718.70	784,739.93	0.00	0.00
Support Serv - Pupil	801,498.18	0.00	801,498.18	0.00	0.00
Support Serv - Instructional	4,621,989.25	2,604.74	4,619,384.51	0.00	0.00
Support Serv - Board of Ed	24,855.14	0.00	24,855.14	0.00	0.00
Support Serv - Executive Adm	470,462.77	0.00	470,462.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	379,922.91	61,528.66	54,098.81	264,295.44	264,295.44
Operations and Maintenance	214,690.53	0.00	14,407.52	200,283.01	0.00
Pupil Transportation	841.96	0.00	841.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,456.66	0.00	4,456.66	0.00	0.00
Support Serv - Staff & Personnel	12,430.07	0.00	12,430.07	0.00	0.00
Support Serv - Technology	370,943.81	0.00	47,295.48	323,648.33	323,648.33
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	265,414.23	0.00	265,414.23	0.00	0.00
Payments to Government Agencies	3,192,658.74	3,192,658.74	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,669,397.89	295,569.53	6,373,828.36	0.00	0.00
Support Serv - Pupil	9,432,751.08	135.93	9,432,615.15	0.00	0.00
Support Serv - Instructional	2,244,648.95	35,683.05	2,208,965.90	0.00	0.00
Support Serv - Board of Ed	72,079.75	0.00	72,079.75	0.00	0.00
Support Serv - Executive Adm	112,588.99	0.00	112,588.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	275,421.73	0.00	275,421.73	0.00	0.00
Support Serv - Business	1,086,302.24	234,268.19	248,957.97	603,076.08	603,076.08
Operations and Maintenance	813,819.59	0.00	326,696.44	487,123.15	0.00
Pupil Transportation	1,662,583.45	231,855.15	1,430,728.30	0.00	0.00
Support Serv - Planning & Research	6,366.77	0.00	6,366.77	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,817,622.59	0.00	102,106.87	2,715,515.72	2,715,515.72
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	29,609.04	0.00	29,609.04	0.00	0.00
Community Services	70,151.00	0.00	70,151.00	0.00	0.00
Payments to Government Agencies	1,408,513.51	1,408,513.51	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,879,479.46	**5,495,536.20**	**27,790,001.53**	**4,593,941.73**	**3,906,535.57**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75010 Sturgis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,249,422.42	84,359.91	24,165,062.51	0.00	0.00
Support Serv - Pupil	682,477.25	0.00	682,477.25	0.00	0.00
Support Serv - Instructional	2,141,743.70	0.00	2,141,743.70	0.00	0.00
Support Serv - Board of Ed	362,223.69	0.00	362,223.69	0.00	0.00
Support Serv - Executive Adm	759,372.41	0.00	759,372.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,304,126.13	0.00	2,304,126.13	0.00	0.00
Support Serv - Business	730,863.06	483.79	41,805.00	688,574.27	688,574.27
Operations and Maintenance	3,729,622.04	36,389.92	794,896.95	2,898,335.17	0.00
Pupil Transportation	1,078,125.94	0.00	1,078,125.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,178.97	0.00	4,178.97	0.00	0.00
Support Serv - Staff & Personnel	6,860.00	0.00	6,860.00	0.00	0.00
Support Serv - Technology	1,311,917.17	57,903.28	47,011.79	1,207,002.10	1,207,002.10
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	952,712.51	95,687.13	857,025.38	0.00	0.00
Community Services	275,785.73	0.00	275,785.73	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	3,408,304.66	1,478,247.61	1,930,057.05	0.00	0.00
Community Services	77,025.90	0.00	77,025.90	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 **	12,307,812.28	12,307,812.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,536,019.30	2,536,019.30	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
	56,918,593.16	**16,596,903.22**	**35,527,778.40**	**4,793,911.54**	**1,895,576.37**

Michigan Department of Education
Costs for the Development of 2026-2027 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	3,874,580.05	0.00	3,874,580.05	0.00	0.00
Support Serv - Pupil	174,338.04	0.00	174,338.04	0.00	0.00
Support Serv - Instructional	17,153.03	0.00	17,153.03	0.00	0.00
Support Serv - Board of Ed	59,087.63	0.00	59,087.63	0.00	0.00
Support Serv - Executive Adm	272,130.06	0.00	272,130.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	222,974.23	0.00	222,974.23	0.00	0.00
Support Serv - Business	108,998.60	86.07	0.00	108,912.53	108,912.53
Operations and Maintenance	832,157.22	23,220.28	59,995.38	748,941.56	0.00
Pupil Transportation	142,051.95	0.00	142,051.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	661.00	0.00	0.00	661.00	661.00
Support Serv - Technology	180,829.62	14,969.56	0.00	165,860.06	165,860.06
Support Serv - Pupil Accounting	1,169.35	0.00	1,169.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	184,081.85	17,731.45	166,350.40	0.00	0.00
Community Services	17,293.53	0.00	17,293.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	177,879.30	177,879.30	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	299,554.76	95,696.21	203,858.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	438,454.98	438,454.98	0.00	0.00	0.00
Trust Funds					
All Costs *	600.00	0.00	600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,003,995.20	**768,037.85**	**5,211,582.20**	**1,024,375.15**	**275,433.59**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75030 Centreville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,780,736.99	0.00	7,780,736.99	0.00	0.00
Support Serv - Pupil	291,291.74	0.00	291,291.74	0.00	0.00
Support Serv - Instructional	540,025.13	0.00	540,025.13	0.00	0.00
Support Serv - Board of Ed	135,196.29	0.00	135,196.29	0.00	0.00
Support Serv - Executive Adm	421,460.69	0.00	421,460.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	880,133.51	0.00	880,133.51	0.00	0.00
Support Serv - Business	181,536.71	37,143.95	0.00	144,392.76	144,392.76
Operations and Maintenance	1,046,434.92	19,064.30	96,979.63	930,390.99	0.00
Pupil Transportation	445,303.65	0.00	445,303.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,854.36	0.00	2,854.36	0.00	0.00
Support Serv - Staff & Personnel	1,060.21	0.00	1,060.21	0.00	0.00
Support Serv - Technology	391,873.87	74,958.88	0.00	316,914.99	316,914.99
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	467,909.90	18,809.63	449,100.27	0.00	0.00
Community Services	10,824.40	0.00	10,824.40	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	165.20	0.00	165.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,075,208.03	61,503.90	1,013,704.13	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 **	1,564,017.50	1,564,017.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,959,722.55	3,959,722.55	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
	19,195,755.65	**5,735,220.71**	**12,068,836.20**	**1,391,698.74**	**461,307.75**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75040 Colon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,561,617.61	0.00	4,561,617.61	0.00	0.00
Support Serv - Pupil	104,858.94	0.00	104,858.94	0.00	0.00
Support Serv - Instructional	232,414.91	0.00	232,414.91	0.00	0.00
Support Serv - Board of Ed	138,587.19	0.00	138,587.19	0.00	0.00
Support Serv - Executive Adm	353,323.19	0.00	353,323.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	451,279.07	0.00	451,279.07	0.00	0.00
Support Serv - Business	159,221.63	4,091.55	0.00	155,130.08	155,130.08
Operations and Maintenance	813,684.57	0.00	0.00	813,684.57	0.00
Pupil Transportation	630,929.41	0.00	630,929.41	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	267,114.77	159.98	0.00	266,954.79	266,954.79
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	304,494.88	0.00	304,494.88	0.00	0.00
Community Services	80,946.72	0.00	80,946.72	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	653,873.03	235,333.62	418,539.41	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 **	1,112,070.00	1,112,070.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	387,549.14	387,549.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,251,965.06	**1,739,204.29**	**7,276,991.33**	**1,235,769.44**	**422,084.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75050 Constantine Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,895,018.79	27,822.72	9,867,196.07	0.00	0.00
Support Serv - Pupil	532,090.79	0.00	532,090.79	0.00	0.00
Support Serv - Instructional	424,832.43	62,420.46	362,411.97	0.00	0.00
Support Serv - Board of Ed	260,269.27	0.00	260,269.27	0.00	0.00
Support Serv - Executive Adm	370,253.05	11,170.53	359,082.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,297,062.54	0.00	1,297,062.54	0.00	0.00
Support Serv - Business	322,276.64	0.00	16,844.98	305,431.66	305,431.66
Operations and Maintenance	2,021,637.83	182,694.58	222,209.97	1,616,733.28	0.00
Pupil Transportation	713,773.14	0.00	713,773.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Technology	415,179.60	69,422.67	0.00	345,756.93	345,756.93
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	486,934.23	0.00	486,934.23	0.00	0.00
Community Services	4,690.31	0.00	4,690.31	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	2,095,209.00	977,134.66	1,118,074.34	0.00	0.00
Community Services	25,177.62	24,560.00	617.62	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 **	2,148,342.21	2,148,342.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,224,834.00	2,224,834.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,238,981.45	**5,728,401.83**	**15,242,657.75**	**2,267,921.87**	**651,188.59**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75060 Mendon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,751,269.96	33,011.40	3,718,258.56	0.00	0.00
Support Serv - Pupil	250,505.21	0.00	250,505.21	0.00	0.00
Support Serv - Instructional	49,550.02	0.00	49,550.02	0.00	0.00
Support Serv - Board of Ed	45,934.18	0.00	45,934.18	0.00	0.00
Support Serv - Executive Adm	185,618.71	0.00	185,618.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	467,373.23	0.00	467,373.23	0.00	0.00
Support Serv - Business	208,710.00	1,286.98	2,176.64	205,246.38	205,246.38
Operations and Maintenance	715,405.26	1,602.99	6,992.45	706,809.82	0.00
Pupil Transportation	240,833.22	1,600.00	239,233.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,008.51	0.00	3,008.51	0.00	0.00
Support Serv - Technology	223,128.18	32,880.00	0.00	190,248.18	190,248.18
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	252,698.21	333.80	252,364.41	0.00	0.00
Community Services	8,664.60	4,510.44	4,154.16	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	564,445.26	269,626.16	294,819.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,890,107.54	1,890,107.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,234,934.97	3,234,934.97	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
	12,092,187.06	**5,469,894.28**	**5,519,988.40**	**1,102,304.38**	**395,494.56**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75070 White Pigeon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,618,276.51	0.00	5,618,276.51	0.00	0.00
Support Serv - Pupil	443,214.25	0.00	443,214.25	0.00	0.00
Support Serv - Instructional	76,835.13	0.00	76,835.13	0.00	0.00
Support Serv - Board of Ed	51,933.79	0.00	51,933.79	0.00	0.00
Support Serv - Executive Adm	246,804.80	0.00	246,804.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	600,872.49	0.00	600,872.49	0.00	0.00
Support Serv - Business	219,899.20	4,772.87	0.00	215,126.33	215,126.33
Operations and Maintenance	849,590.85	0.00	2,700.00	846,890.85	0.00
Pupil Transportation	350,236.05	43,834.00	306,402.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,660.00	0.00	6,660.00	0.00	0.00
Support Serv - Staff & Personnel	16,555.03	0.00	9,678.60	6,876.43	6,876.43
Support Serv - Technology	223,987.98	0.00	0.00	223,987.98	223,987.98
Support Serv - Pupil Accounting	59,368.39	0.00	59,368.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	592,649.52	0.00	592,649.52	0.00	0.00
Community Services	1,143.66	0.00	1,143.66	0.00	0.00
Payments to Government Agencies	6,087.66	6,087.66	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,185.65	0.00	5,690.80	494.85	494.85
Operations and Maintenance	1,328.50	0.00	1,222.22	106.28	0.00
Pupil Transportation	16,616.24	0.00	16,616.24	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	791,397.74	501,333.61	290,064.13	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 **	43,906.93	43,906.93	0.00	0.00	0.00
Capital Project Funds					
All Costs	425,916.33	425,916.33	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
	10,649,466.70	**1,025,851.40**	**8,330,132.58**	**1,293,482.72**	**446,485.59**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75080 Three Rivers Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,352,721.69	50,017.44	17,302,704.25	0.00	0.00
Support Serv - Pupil	1,520,276.41	0.00	1,520,276.41	0.00	0.00
Support Serv - Instructional	1,747,061.77	0.00	1,747,061.77	0.00	0.00
Support Serv - Board of Ed	164,453.23	0.00	164,453.23	0.00	0.00
Support Serv - Executive Adm	393,209.75	0.00	393,209.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,631,370.30	0.00	1,631,370.30	0.00	0.00
Support Serv - Business	708,143.49	11,771.55	4,000.00	692,371.94	692,371.94
Operations and Maintenance	3,405,793.37	21,622.06	258,610.68	3,125,560.63	0.00
Pupil Transportation	1,349,126.91	555.00	1,348,571.91	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	1,111,022.00	26,250.58	26,235.78	1,058,535.64	1,058,535.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,439.42	0.00	2,439.42	0.00	0.00
Support Serv - Other	831,086.41	67,855.30	763,231.11	0.00	0.00
Community Services	43,567.80	0.00	43,567.80	0.00	0.00
Payments to Government Agencies	12,655.50	12,655.50	0.00	0.00	0.00
Facilities Acquisition	20,829.40	20,829.40	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	2,608,325.12	1,399,018.74	1,209,306.38	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 **	3,862,563.59	3,862,563.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,793,577.04	12,793,577.04	0.00	0.00	0.00
Trust Funds					
All Costs *	2,500.00	0.00	2,500.00	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
	49,560,723.20	**18,266,716.20**	**26,417,538.79**	**4,876,468.21**	**1,750,907.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
75100 Nottawa Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,557,778.33	0.00	1,557,778.33	0.00	0.00
Support Serv - Pupil	860.20	0.00	860.20	0.00	0.00
Support Serv - Instructional	36,049.76	0.00	36,049.76	0.00	0.00
Support Serv - Board of Ed	23,732.92	0.00	23,732.92	0.00	0.00
Support Serv - Executive Adm	229,560.54	0.00	229,560.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	25,636.42	134.24	0.00	25,502.18	25,502.18
Operations and Maintenance	159,346.40	0.00	484.21	158,862.19	0.00
Pupil Transportation	87,335.39	0.00	87,335.39	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	23,020.81	0.00	23,020.81	0.00	0.00
Support Serv - Technology	96,925.19	0.00	0.00	96,925.19	96,925.19
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	10,121.00	0.00	10,121.00	0.00	0.00
Community Services	2,026.62	0.00	2,026.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	345,088.53	345,088.53	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	26,308.57	32.99	26,275.58	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	9,202.50	9,202.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,632,993.18	**354,458.26**	**1,997,245.36**	**281,289.56**	**122,427.37**

Michigan Department of Education
Costs for the Development of 2026-2027 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	465,140.64	0.00	465,140.64	0.00	0.00
Support Serv - Instructional	352,577.81	0.00	352,577.81	0.00	0.00
Support Serv - Board of Ed	23,168.58	0.00	23,168.58	0.00	0.00
Support Serv - Executive Adm	129,299.71	0.00	129,299.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	31,206.82	0.00	31,206.82	0.00	0.00
Support Serv - Business	72,181.53	15,547.53	5,224.23	51,409.77	51,409.77
Operations and Maintenance	18,548.17	0.00	0.00	18,548.17	0.00
Pupil Transportation	190,684.85	0.00	190,684.85	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	488,347.80	18,310.10	31,393.69	438,644.01	438,644.01
Support Serv - Technology	159,219.74	6,702.68	0.00	152,517.06	152,517.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,244.00	0.00	20,244.00	0.00	0.00
Support Serv - Other	302.26	0.00	302.26	0.00	0.00
Community Services	179,194.49	0.00	179,194.49	0.00	0.00
Payments to Government Agencies	3,586,688.00	3,586,688.00	0.00	0.00	0.00
Facilities Acquisition	21,779.10	21,779.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,608,376.65	334,281.16	4,274,095.49	0.00	0.00
Support Serv - Pupil	2,018,683.31	0.00	2,018,683.31	0.00	0.00
Support Serv - Instructional	1,038,865.57	0.00	1,038,865.57	0.00	0.00
Support Serv - Board of Ed	24,341.65	0.00	24,341.65	0.00	0.00
Support Serv - Executive Adm	399,028.15	0.00	399,028.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	436,065.83	0.00	436,065.83	0.00	0.00
Support Serv - Business	177,638.34	911.78	0.00	176,726.56	176,726.56
Operations and Maintenance	674,343.55	26,903.52	5,264.73	642,175.30	0.00
Pupil Transportation	733,671.23	15,619.83	718,051.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,116.41	0.00	3,116.41	0.00	0.00
Support Serv - Staff & Personnel	161,763.62	0.00	72,508.55	89,255.07	89,255.07
Support Serv - Technology	738.00	738.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	763.05	0.00	763.05	0.00	0.00
Community Services	340,160.74	27,202.84	312,957.90	0.00	0.00
Payments to Government Agencies	1,372,035.92	1,297,994.34	74,041.58	0.00	0.00
Facilities Acquisition	222,108.69	222,108.69	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,950,284.21	**5,574,787.57**	**10,806,220.70**	**1,569,275.94**	**908,552.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
76060 Brown City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,982,679.00	58,146.69	5,924,532.31	0.00	0.00
Support Serv - Pupil	417,073.94	0.00	417,073.94	0.00	0.00
Support Serv - Instructional	524,434.30	16,279.51	508,154.79	0.00	0.00
Support Serv - Board of Ed	49,234.97	0.00	49,234.97	0.00	0.00
Support Serv - Executive Adm	347,554.09	3,225.00	344,329.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	598,485.79	1,000.00	597,485.79	0.00	0.00
Support Serv - Business	173,958.42	8,639.01	5,713.57	159,605.84	159,605.84
Operations and Maintenance	1,257,912.24	0.00	78,875.45	1,179,036.79	0.00
Pupil Transportation	884,410.32	326,200.42	558,209.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	800.00	0.00	800.00	0.00	0.00
Support Serv - Staff & Personnel	30,228.57	0.00	10,228.57	20,000.00	20,000.00
Support Serv - Technology	178,556.86	16,138.25	23,360.47	139,058.14	139,058.14
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	403,503.20	39,669.22	363,833.98	0.00	0.00
Community Services	19,889.19	3,317.02	16,572.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	68,742.26	68,742.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,248,130.90	534,618.60	713,512.30	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 **	4,555,698.22	4,555,698.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,744.04	6,744.04	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
	16,748,036.31	**5,638,418.24**	**9,611,917.30**	**1,497,700.77**	**318,663.98**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
76070 Carsonville-Port Sanilac School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,937,476.07	22,824.79	2,914,651.28	0.00	0.00
Support Serv - Pupil	299,208.16	0.00	299,208.16	0.00	0.00
Support Serv - Instructional	122,811.54	0.00	122,811.54	0.00	0.00
Support Serv - Board of Ed	44,292.69	0.00	44,292.69	0.00	0.00
Support Serv - Executive Adm	154,389.17	0.00	154,389.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	451,938.69	0.00	451,938.69	0.00	0.00
Support Serv - Business	221,078.56	9,238.37	3,176.62	208,663.57	208,663.57
Operations and Maintenance	794,462.89	40,165.67	136,729.95	617,567.27	0.00
Pupil Transportation	295,252.36	103,257.00	191,995.36	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	276.25	0.00	206.25	70.00	70.00
Support Serv - Technology	197,949.12	5,475.75	22,023.00	170,450.37	170,450.37
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	177,375.58	0.00	177,375.58	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	468,024.86	225,811.67	242,213.19	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 **	691,924.50	691,924.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,040,500.48	1,040,500.48	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
	7,896,960.92	**2,139,198.23**	**4,761,011.48**	**996,751.21**	**379,183.94**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
76080 Croswell-Lexington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,878,396.10	393,439.05	15,484,957.05	0.00	0.00
Support Serv - Pupil	851,137.17	0.00	851,137.17	0.00	0.00
Support Serv - Instructional	541,482.57	0.00	541,482.57	0.00	0.00
Support Serv - Board of Ed	70,398.40	921.66	69,476.74	0.00	0.00
Support Serv - Executive Adm	657,618.20	5,808.25	651,809.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,439,444.96	1,070.73	1,438,374.23	0.00	0.00
Support Serv - Business	411,998.42	3,390.53	0.00	408,607.89	408,607.89
Operations and Maintenance	2,448,970.41	0.00	0.00	2,448,970.41	0.00
Pupil Transportation	1,376,871.82	268,426.00	1,108,445.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,477.07	0.00	4,477.07	0.00	0.00
Support Serv - Staff & Personnel	16,535.47	0.00	0.00	16,535.47	16,535.47
Support Serv - Technology	490,137.03	34,080.36	0.00	456,056.67	456,056.67
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	698,798.28	80,501.49	618,296.79	0.00	0.00
Community Services	40,973.04	2,673.00	38,300.04	0.00	0.00
Payments to Government Agencies	43,236.00	43,236.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,080,335.53	626,779.88	1,453,555.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,645,114.78	1,645,114.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,485,487.77	1,485,487.77	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
	30,181,413.02	**4,590,929.50**	**22,260,313.08**	**3,330,170.44**	**881,200.03**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
76090 Deckerville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,376,556.18	109,501.36	5,267,054.82	0.00	0.00
Support Serv - Pupil	361,252.29	1,630.05	359,622.24	0.00	0.00
Support Serv - Instructional	2,442.21	0.00	2,442.21	0.00	0.00
Support Serv - Board of Ed	26,443.28	0.00	26,443.28	0.00	0.00
Support Serv - Executive Adm	365,014.69	0.00	365,014.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	514,690.25	399.91	514,290.34	0.00	0.00
Support Serv - Business	195,860.01	22,257.14	6,137.48	167,465.39	167,465.39
Operations and Maintenance	894,231.80	136,723.67	54,136.23	703,371.90	0.00
Pupil Transportation	559,651.89	134,558.90	425,092.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,760.04	0.00	3,760.04	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	186,348.17	0.00	4,103.77	182,244.40	182,244.40
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	292,972.18	26,278.06	266,694.12	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	312,763.92	312,763.92	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	710,421.42	256,424.95	453,996.47	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 **	291,900.00	291,900.00	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
	10,094,308.33	**1,292,437.96**	**7,748,788.68**	**1,053,081.69**	**349,709.79**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
76140 Marlette Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,630,679.58	281,135.78	5,349,543.80	0.00	0.00
Support Serv - Pupil	711,980.63	0.00	711,980.63	0.00	0.00
Support Serv - Instructional	308,359.98	0.00	308,359.98	0.00	0.00
Support Serv - Board of Ed	78,716.86	0.00	78,716.86	0.00	0.00
Support Serv - Executive Adm	264,121.61	0.00	264,121.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	455,986.37	228.89	455,757.48	0.00	0.00
Support Serv - Business	261,402.12	10,678.31	0.00	250,723.81	250,723.81
Operations and Maintenance	1,203,325.84	192,240.20	13,402.50	997,683.14	0.00
Pupil Transportation	600,981.55	131,984.00	468,997.55	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	232,289.07	37,484.84	12,284.00	182,520.23	182,520.23
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	308,853.42	8,718.49	300,134.93	0.00	0.00
Community Services	177,868.69	5,482.80	172,385.89	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	966,452.78	353,714.86	612,737.92	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 **	297,500.00	297,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,498,518.50	**1,319,168.17**	**8,748,423.15**	**1,430,927.18**	**433,244.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
76180 Peck Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,266,008.68	7,445.07	3,258,563.61	0.00	0.00
Support Serv - Pupil	268,170.89	0.00	268,170.89	0.00	0.00
Support Serv - Instructional	34,052.76	7,922.76	26,130.00	0.00	0.00
Support Serv - Board of Ed	18,405.56	0.00	18,405.56	0.00	0.00
Support Serv - Executive Adm	404,025.47	344.99	403,680.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	433,720.34	0.00	433,720.34	0.00	0.00
Support Serv - Business	3,134.91	0.00	0.00	3,134.91	3,134.91
Operations and Maintenance	431,631.95	7,282.10	25,100.00	399,249.85	0.00
Pupil Transportation	196,529.37	0.00	196,529.37	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	17,127.00	0.00	17,127.00	0.00	0.00
Support Serv - Technology	204,870.53	0.00	76,655.23	128,215.30	128,215.30
Support Serv - Pupil Accounting	6,951.00	0.00	6,951.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	195,786.14	0.00	195,786.14	0.00	0.00
Community Services	151.00	0.00	151.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,804.49	2,804.49	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	537,295.70	187,375.10	349,920.60	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 **	187,631.26	187,631.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	93,192.03	93,192.03	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
	6,302,489.08	**493,997.80**	**5,277,891.22**	**530,600.06**	**131,350.21**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
76210 Sandusky Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,547,537.83	2,100.00	7,545,437.83	0.00	0.00
Support Serv - Pupil	818,469.49	0.00	818,469.49	0.00	0.00
Support Serv - Instructional	269,016.73	0.00	269,016.73	0.00	0.00
Support Serv - Board of Ed	106,787.21	9,024.47	97,762.74	0.00	0.00
Support Serv - Executive Adm	368,974.93	0.00	368,974.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	618,603.02	3,990.00	614,613.02	0.00	0.00
Support Serv - Business	249,724.08	10,021.86	2,000.00	237,702.22	237,702.22
Operations and Maintenance	1,343,818.07	51,510.50	49,419.00	1,242,888.57	0.00
Pupil Transportation	706,218.38	56,799.99	649,418.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	355,743.94	41,565.97	0.00	314,177.97	314,177.97
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	294,921.23	0.00	294,921.23	0.00	0.00
Community Services	1,216.03	0.00	1,216.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,985.36	3,985.36	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,277,629.74	478,438.85	799,190.89	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	4,985.68	4,985.68	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,192,306.94	1,192,306.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,247,545.67	2,247,545.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,407,484.33	**4,102,275.29**	**11,510,440.28**	**1,794,768.76**	**551,880.19**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
77010 Manistique Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,220,942.90	6,022.45	6,214,920.45	0.00	0.00
Support Serv - Pupil	304,439.08	0.00	304,439.08	0.00	0.00
Support Serv - Instructional	412,624.09	35,298.21	377,325.88	0.00	0.00
Support Serv - Board of Ed	49,125.18	0.00	49,125.18	0.00	0.00
Support Serv - Executive Adm	205,794.04	0.00	205,794.04	0.00	0.00
Support Serv - Grant Writer	2,352.00	0.00	2,352.00	0.00	0.00
Support Serv - School Adm	493,201.04	889.00	492,312.04	0.00	0.00
Support Serv - Business	279,643.13	0.00	11,574.00	268,069.13	268,069.13
Operations and Maintenance	1,322,990.42	71,717.15	38,927.48	1,212,345.79	0.00
Pupil Transportation	452,652.65	66,571.97	386,080.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	989.00	0.00	989.00	0.00	0.00
Support Serv - Staff & Personnel	28,301.00	0.00	26,801.00	1,500.00	1,500.00
Support Serv - Technology	9,118.42	0.00	0.00	9,118.42	9,118.42
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	32,958.55	0.00	32,958.55	0.00	0.00
Community Services	83,054.09	0.00	83,054.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	68,822.33	68,822.33	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	1,320.00	0.00	1,320.00	0.00	0.00
Pupil Transportation	20,599.76	0.00	20,599.76	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,006,308.97	329,405.77	676,903.20	0.00	0.00
Community Services	151,775.94	6,166.69	145,609.25	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 **	2,055,102.77	2,055,102.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,715,008.54	1,715,008.54	0.00	0.00	0.00
Trust Funds					
All Costs *	33,665.93	0.00	33,665.93	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,950,789.83	**4,355,004.88**	**9,104,751.61**	**1,491,033.34**	**278,687.55**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
78000 Shiawassee Regional ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	165,600.07	0.00	165,600.07	0.00	0.00
Support Serv - Pupil	2,579,129.31	0.00	2,579,129.31	0.00	0.00
Support Serv - Instructional	4,550,530.23	1,999.53	4,548,530.70	0.00	0.00
Support Serv - Board of Ed	33,903.61	0.00	33,903.61	0.00	0.00
Support Serv - Executive Adm	743,874.99	0.00	743,874.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,032,326.11	0.00	102,751.74	929,574.37	929,574.37
Operations and Maintenance	312,419.47	4,287.84	18,218.49	289,913.14	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	172,427.27	0.00	172,427.27	0.00	0.00
Support Serv - Communication	104,043.20	0.00	104,043.20	0.00	0.00
Support Serv - Staff & Personnel	124,594.72	0.00	11,035.35	113,559.37	113,559.37
Support Serv - Technology	1,854,274.65	41,937.42	148,841.95	1,663,495.28	1,663,495.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,400,656.56	0.00	1,400,656.56	0.00	0.00
Payments to Government Agencies	19,086,453.51	19,086,453.51	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,283,338.38	32,410.53	6,250,927.85	0.00	0.00
Support Serv - Pupil	10,966,380.20	0.00	10,966,380.20	0.00	0.00
Support Serv - Instructional	2,439,761.13	0.00	2,439,761.13	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	28,712.47	0.00	28,712.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	875,427.63	0.00	875,427.63	0.00	0.00
Support Serv - Business	133,246.38	0.00	0.00	133,246.38	133,246.38
Operations and Maintenance	1,076,262.77	86,248.79	42,567.36	947,446.62	0.00
Pupil Transportation	3,848,503.00	713,840.60	3,134,662.40	0.00	0.00
Support Serv - Planning & Research	214,065.29	0.00	214,065.29	0.00	0.00
Support Serv - Communication	12,774.39	0.00	12,774.39	0.00	0.00
Support Serv - Staff & Personnel	156,358.46	0.00	50,308.69	106,049.77	106,049.77
Support Serv - Technology	124,606.71	0.00	10,371.86	114,234.85	114,234.85
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	53,530.79	32,305.16	21,225.63	0.00	0.00
Community Services	133,048.61	0.00	133,048.61	0.00	0.00
Payments to Government Agencies	2,052,529.64	1,930,367.54	122,162.10	0.00	0.00
Facilities Acquisition	2,118,046.38	2,118,046.38	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	360,747.71	360,747.71	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
	63,037,573.64	**24,408,645.01**	**34,331,408.85**	**4,297,519.78**	**3,060,160.02**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
78020 Byron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,220,333.95	3,254.87	5,217,079.08	0.00	0.00
Support Serv - Pupil	302,222.46	0.00	302,222.46	0.00	0.00
Support Serv - Instructional	211,962.05	0.00	211,962.05	0.00	0.00
Support Serv - Board of Ed	20,616.82	0.00	20,616.82	0.00	0.00
Support Serv - Executive Adm	327,965.57	0.00	327,965.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	624,586.95	0.00	624,586.95	0.00	0.00
Support Serv - Business	131,479.64	0.00	2,233.93	129,245.71	129,245.71
Operations and Maintenance	1,043,023.16	23,432.64	109,034.79	910,555.73	0.00
Pupil Transportation	405,245.21	94.45	405,150.76	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	97,772.71	4,418.18	3,250.00	90,104.53	90,104.53
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	255,768.16	2,159.84	253,608.32	0.00	0.00
Community Services	89,564.64	220.28	89,344.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,638.55	43,638.55	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	755,124.51	202,840.47	552,284.04	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	1,038,772.00	1,038,772.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,568,076.38	**1,318,831.28**	**8,119,339.13**	**1,129,905.97**	**219,350.24**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
78030 Durand Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,296,108.26	51,061.00	11,245,047.26	0.00	0.00
Support Serv - Pupil	495,232.25	0.00	495,232.25	0.00	0.00
Support Serv - Instructional	356,286.15	0.00	356,286.15	0.00	0.00
Support Serv - Board of Ed	59,621.78	0.00	59,621.78	0.00	0.00
Support Serv - Executive Adm	328,888.50	0.00	328,888.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,034,017.13	0.00	1,034,017.13	0.00	0.00
Support Serv - Business	608,663.66	102,686.73	2,591.56	503,385.37	503,385.37
Operations and Maintenance	1,903,026.99	0.00	115,127.64	1,787,899.35	0.00
Pupil Transportation	832,403.97	297,595.00	534,808.97	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	325.00	0.00	325.00	0.00	0.00
Support Serv - Technology	307,917.92	4,100.00	1,168.69	302,649.23	302,649.23
Support Serv - Pupil Accounting	972.71	0.00	972.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	498,819.56	0.00	498,819.56	0.00	0.00
Community Services	16,608.24	0.00	16,608.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,084,139.50	481,838.87	602,300.63	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 **	10,611,574.71	10,611,574.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,712,887.68	1,712,887.68	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
	31,147,494.01	**13,261,743.99**	**15,291,816.07**	**2,593,933.95**	**806,034.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
78040 Laingsburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,894,575.73	90,615.98	8,803,959.75	0.00	0.00
Support Serv - Pupil	586,486.96	0.00	586,486.96	0.00	0.00
Support Serv - Instructional	339,949.04	8,156.55	331,792.49	0.00	0.00
Support Serv - Board of Ed	79,081.78	0.00	79,081.78	0.00	0.00
Support Serv - Executive Adm	540,174.07	0.00	540,174.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,129,645.94	0.00	1,129,645.94	0.00	0.00
Support Serv - Business	415,578.16	49,345.26	6,800.00	359,432.90	359,432.90
Operations and Maintenance	1,604,764.53	13,436.36	60,287.37	1,531,040.80	0.00
Pupil Transportation	903,772.71	234,500.66	669,272.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,702.05	0.00	7,702.05	0.00	0.00
Support Serv - Staff & Personnel	11,676.84	0.00	3,750.00	7,926.84	7,926.84
Support Serv - Technology	62,670.17	0.00	0.00	62,670.17	62,670.17
Support Serv - Pupil Accounting	45,628.80	0.00	45,628.80	0.00	0.00
Support Serv - Central - Other	417.00	0.00	417.00	0.00	0.00
Support Serv - Other	445,088.46	34,669.35	410,419.11	0.00	0.00
Community Services	109,929.70	0.00	109,929.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,407.85	43,407.85	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	996,783.86	294,264.20	702,519.66	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 **	3,020,973.70	3,020,973.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	517,534.80	517,534.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,755,842.15	**4,306,904.71**	**13,487,866.73**	**1,961,070.71**	**430,029.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
78060 Morrice Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,759,728.71	1,470.00	3,758,258.71	0.00	0.00
Support Serv - Pupil	130,411.06	0.00	130,411.06	0.00	0.00
Support Serv - Instructional	280,070.60	3,647.68	276,422.92	0.00	0.00
Support Serv - Board of Ed	43,781.76	0.00	43,781.76	0.00	0.00
Support Serv - Executive Adm	326,256.89	0.00	326,256.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	446,212.65	0.00	446,212.65	0.00	0.00
Support Serv - Business	138,495.84	25,156.00	1,109.42	112,230.42	112,230.42
Operations and Maintenance	691,743.66	4,790.76	25,534.13	661,418.77	0.00
Pupil Transportation	497,917.23	246,250.00	251,667.23	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	13,705.69	0.00	13,705.69	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	134,821.99	1,299.97	133,522.02	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	17,000.00	0.00	16,320.00	680.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	495,999.00	44,210.95	451,788.05	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 **	1,527,373.00	1,527,373.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,846,735.15	1,846,735.15	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
	10,350,253.23	**3,700,933.51**	**5,874,990.53**	**774,329.19**	**112,230.42**

Michigan Department of Education
Costs for the Development of 2026-2027 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	7,490,673.59	138,539.72	7,352,133.87	0.00	0.00
Support Serv - Pupil	510,693.10	0.00	510,693.10	0.00	0.00
Support Serv - Instructional	150,892.67	0.00	150,892.67	0.00	0.00
Support Serv - Board of Ed	28,212.32	0.00	28,212.32	0.00	0.00
Support Serv - Executive Adm	465,415.66	0.00	465,415.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	609,868.79	0.00	609,868.79	0.00	0.00
Support Serv - Business	256,705.68	0.00	2,799.00	253,906.68	253,906.68
Operations and Maintenance	1,086,351.66	174,530.30	811.81	911,009.55	0.00
Pupil Transportation	808,934.85	462,131.33	346,803.52	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	32,422.15	0.00	0.00	32,422.15	32,422.15
Support Serv - Technology	267,634.84	36,528.05	13,118.04	217,988.75	217,988.75
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	393,059.63	2,493.79	390,565.84	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	904,405.38	341,672.89	562,732.49	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 **	1,441,354.59	1,441,354.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	400,203.43	400,203.43	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
	14,846,828.34	**2,997,454.10**	**10,434,047.11**	**1,415,327.13**	**504,317.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
78080 Perry Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,688,955.17	135,514.53	8,553,440.64	0.00	0.00
Support Serv - Pupil	378,751.60	0.00	378,751.60	0.00	0.00
Support Serv - Instructional	742,644.34	0.00	742,644.34	0.00	0.00
Support Serv - Board of Ed	74,538.05	0.00	74,538.05	0.00	0.00
Support Serv - Executive Adm	374,451.99	0.00	374,451.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	987,177.82	0.00	987,177.82	0.00	0.00
Support Serv - Business	231,649.22	49,351.47	6,226.51	176,071.24	176,071.24
Operations and Maintenance	1,508,731.66	0.00	126,088.66	1,382,643.00	0.00
Pupil Transportation	587,623.30	0.00	587,623.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,959.21	0.00	27,959.21	0.00	0.00
Support Serv - Staff & Personnel	168,618.34	0.00	29,519.76	139,098.58	139,098.58
Support Serv - Technology	436,811.90	11,809.18	22,002.22	403,000.50	403,000.50
Support Serv - Pupil Accounting	31,150.96	0.00	31,150.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	505,429.74	0.00	505,429.74	0.00	0.00
Community Services	400,772.01	0.00	400,772.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,695.00	31,695.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,327,098.58	614,618.84	712,479.74	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	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,740,122.40	2,740,122.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,718,747.77	2,718,747.77	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
	21,962,929.06	**6,301,859.19**	**13,560,256.55**	**2,100,813.32**	**718,170.32**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
78100 Corunna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,181,988.82	33,217.01	14,148,771.81	0.00	0.00
Support Serv - Pupil	1,136,890.45	488.01	1,136,402.44	0.00	0.00
Support Serv - Instructional	775,483.25	511.85	774,971.40	0.00	0.00
Support Serv - Board of Ed	62,631.64	0.00	62,631.64	0.00	0.00
Support Serv - Executive Adm	585,615.15	0.00	585,615.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,825,415.46	472.91	1,824,942.55	0.00	0.00
Support Serv - Business	307,009.98	31,332.05	0.00	275,677.93	275,677.93
Operations and Maintenance	2,792,336.36	356,783.63	197,669.05	2,237,883.68	0.00
Pupil Transportation	1,048,976.44	167,173.81	881,802.63	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	6,739.76	0.00	226.11	6,513.65	6,513.65
Support Serv - Technology	480,235.09	112,851.17	40,120.80	327,263.12	327,263.12
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	666,255.93	5,188.46	661,067.47	0.00	0.00
Community Services	263,752.05	61.86	263,690.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	147,238.68	147,238.68	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,485,005.64	1,152,972.01	1,332,033.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,777,932.48	1,777,932.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	399,208.49	399,208.49	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
	28,942,715.67	**4,185,432.42**	**21,909,944.87**	**2,847,338.38**	**609,454.70**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
78110 Owosso Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,275,741.24	40,206.83	25,235,534.41	0.00	0.00
Support Serv - Pupil	1,151,977.46	0.00	1,151,977.46	0.00	0.00
Support Serv - Instructional	2,026,180.23	4,894.82	2,021,285.41	0.00	0.00
Support Serv - Board of Ed	142,554.97	0.00	142,554.97	0.00	0.00
Support Serv - Executive Adm	438,975.94	0.00	438,975.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,968,878.87	755.94	2,968,122.93	0.00	0.00
Support Serv - Business	388,424.24	0.00	15,264.56	373,159.68	373,159.68
Operations and Maintenance	3,739,311.50	22,751.22	284,377.92	3,432,182.36	0.00
Pupil Transportation	1,301,218.74	162,816.00	1,138,402.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	236,678.03	0.00	236,678.03	0.00	0.00
Support Serv - Staff & Personnel	463,382.50	0.00	258,338.23	205,044.27	205,044.27
Support Serv - Technology	767,949.72	0.00	88,022.93	679,926.79	679,926.79
Support Serv - Pupil Accounting	110,256.82	0.00	110,256.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	604,298.34	0.00	604,298.34	0.00	0.00
Community Services	365,160.79	0.00	365,160.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	289,859.23	289,859.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,571,362.81	1,411,703.14	1,159,659.67	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 **	2,436,700.00	2,436,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	409,121.66	409,121.66	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
	45,688,033.09	**4,778,808.84**	**36,218,911.15**	**4,690,313.10**	**1,258,130.74**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79000 Tuscola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	394,006.16	12,296.87	381,709.29	0.00	0.00
Support Serv - Pupil	2,140,827.98	0.00	2,140,827.98	0.00	0.00
Support Serv - Instructional	2,178,814.83	0.00	2,178,814.83	0.00	0.00
Support Serv - Board of Ed	19,226.51	0.00	19,226.51	0.00	0.00
Support Serv - Executive Adm	365,968.91	10,791.77	355,177.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,121.50	0.00	1,121.50	0.00	0.00
Support Serv - Business	86,642.71	1,073.77	6,394.81	79,174.13	79,174.13
Operations and Maintenance	102,715.13	0.00	23,370.84	79,344.29	0.00
Pupil Transportation	7,495.00	0.00	7,495.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,270.25	0.00	30,270.25	0.00	0.00
Support Serv - Staff & Personnel	43,352.40	0.00	6,906.75	36,445.65	36,445.65
Support Serv - Technology	320,578.89	326.24	7,800.00	312,452.65	312,452.65
Support Serv - Pupil Accounting	66,365.78	0.00	66,365.78	0.00	0.00
Support Serv - Central - Other	207,851.69	0.00	207,851.69	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	386,358.25	0.00	386,358.25	0.00	0.00
Payments to Government Agencies	3,670,844.25	3,670,844.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,095,553.06	233,629.27	7,861,923.79	0.00	0.00
Support Serv - Pupil	8,795,334.35	22,974.85	8,772,359.50	0.00	0.00
Support Serv - Instructional	3,780,040.49	151,665.41	3,628,375.08	0.00	0.00
Support Serv - Board of Ed	74,672.91	0.00	74,672.91	0.00	0.00
Support Serv - Executive Adm	114,981.16	0.00	114,981.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,429,001.99	86,631.33	1,342,370.66	0.00	0.00
Support Serv - Business	688,650.58	7,773.16	83,696.99	597,180.43	597,180.43
Operations and Maintenance	1,437,466.75	142,279.86	27,431.54	1,267,755.35	0.00
Pupil Transportation	1,668,130.61	234,790.00	1,433,340.61	0.00	0.00
Support Serv - Planning & Research	164,976.29	0.00	164,976.29	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	265,156.17	0.00	86,118.15	179,038.02	179,038.02
Support Serv - Technology	981,242.66	0.00	5,860.62	975,382.04	975,382.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	38,535.55	0.00	38,535.55	0.00	0.00
Support Serv - Other	321,242.40	79,965.53	241,276.87	0.00	0.00
Community Services	610,398.54	22,270.77	588,127.77	0.00	0.00
Payments to Government Agencies	2,877,562.08	2,818,174.80	59,387.28	0.00	0.00
Facilities Acquisition	89,176.83	89,176.83	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	343,737.04	343,737.04	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
	41,798,299.70	**7,928,401.75**	**30,343,125.39**	**3,526,772.56**	**2,179,672.92**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79010 Akron-Fairgrove Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,915,722.01	1,255.02	2,914,466.99	0.00	0.00
Support Serv - Pupil	336,572.43	0.00	336,572.43	0.00	0.00
Support Serv - Instructional	257,177.70	0.00	257,177.70	0.00	0.00
Support Serv - Board of Ed	58,218.15	0.00	58,218.15	0.00	0.00
Support Serv - Executive Adm	295,219.46	0.00	295,219.46	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	413,445.23	0.00	413,445.23	0.00	0.00
Support Serv - Business	162,151.97	39,526.88	18,922.00	103,703.09	103,703.09
Operations and Maintenance	611,499.00	23,305.96	113,435.93	474,757.11	0.00
Pupil Transportation	288,676.14	78,026.98	210,649.16	0.00	0.00
Support Serv - Planning & Research	7,800.00	0.00	7,800.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	112,483.78	0.00	0.00	112,483.78	112,483.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	141,455.44	14,912.52	126,542.92	0.00	0.00
Community Services	12,245.00	0.00	12,245.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	484,903.53	244,971.83	239,931.70	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 **	813,835.00	813,835.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	60,617.02	60,617.02	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
	6,977,021.86	**1,276,451.21**	**5,009,626.67**	**690,943.98**	**216,186.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79020 Caro Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,130,540.80	375.00	12,130,165.80	0.00	0.00
Support Serv - Pupil	1,405,956.65	0.00	1,405,956.65	0.00	0.00
Support Serv - Instructional	470,850.00	0.00	470,850.00	0.00	0.00
Support Serv - Board of Ed	125,635.33	0.00	125,635.33	0.00	0.00
Support Serv - Executive Adm	323,805.36	0.00	323,805.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,530,500.65	0.00	1,530,500.65	0.00	0.00
Support Serv - Business	350,522.52	60,408.46	184,051.01	106,063.05	106,063.05
Operations and Maintenance	2,447,074.28	402,669.96	95,108.28	1,949,296.04	0.00
Pupil Transportation	1,132,696.01	0.00	1,132,696.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,965.73	0.00	27,965.73	0.00	0.00
Support Serv - Staff & Personnel	2,304.00	0.00	120.00	2,184.00	2,184.00
Support Serv - Technology	767,480.17	473,595.22	60,795.00	233,089.95	233,089.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	557,501.72	22,443.25	535,058.47	0.00	0.00
Community Services	16,050.49	0.00	16,050.49	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	9,278.80	0.00	9,278.80	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,747,458.95	849,709.82	897,749.13	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 **	1,581,572.81	1,581,572.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	525,294.62	525,294.62	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,152,488.89	**3,916,069.14**	**18,945,786.71**	**2,290,633.04**	**341,337.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79030 Cass City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,305,185.05	20,240.06	8,284,944.99	0.00	0.00
Support Serv - Pupil	1,353,252.01	27,882.06	1,325,369.95	0.00	0.00
Support Serv - Instructional	293,412.64	8,720.96	284,691.68	0.00	0.00
Support Serv - Board of Ed	30,108.59	0.00	30,108.59	0.00	0.00
Support Serv - Executive Adm	254,629.15	0.00	254,629.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	519,892.66	0.00	519,892.66	0.00	0.00
Support Serv - Business	274,631.24	4,116.75	6,633.70	263,880.79	263,880.79
Operations and Maintenance	1,147,629.45	148,887.00	79,461.02	919,281.43	0.00
Pupil Transportation	1,482,014.32	1,006,890.70	475,123.62	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	3,213.00	0.00	0.00	3,213.00	3,213.00
Support Serv - Technology	286,809.41	4,543.23	0.00	282,266.18	282,266.18
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	425,521.03	40,736.76	384,784.27	0.00	0.00
Community Services	303,531.79	0.00	303,531.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	425,179.65	425,179.65	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	1,083,956.80	477,530.11	606,426.69	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 **	939,832.50	939,832.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	178,215.60	178,215.60	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
	17,307,014.89	**3,282,775.38**	**12,555,598.11**	**1,468,641.40**	**549,359.97**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79080 Kingston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,053,990.92	26,708.69	5,027,282.23	0.00	0.00
Support Serv - Pupil	580,252.65	1,895.46	578,357.19	0.00	0.00
Support Serv - Instructional	83,340.07	0.00	83,340.07	0.00	0.00
Support Serv - Board of Ed	88,145.01	181.28	87,963.73	0.00	0.00
Support Serv - Executive Adm	306,316.81	0.00	306,316.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	500,241.56	0.00	500,241.56	0.00	0.00
Support Serv - Business	164,820.61	0.00	0.00	164,820.61	164,820.61
Operations and Maintenance	974,462.72	18,420.00	1,356.50	954,686.22	0.00
Pupil Transportation	368,049.98	0.00	368,049.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,464.00	0.00	4,464.00	0.00	0.00
Support Serv - Staff & Personnel	1,410.25	0.00	0.00	1,410.25	1,410.25
Support Serv - Technology	180,939.25	14,488.50	0.00	166,450.75	166,450.75
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	222,632.97	0.00	222,632.97	0.00	0.00
Community Services	210,594.11	2,600.00	207,994.11	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	776,516.30	285,333.99	491,182.31	0.00	0.00
Community Services	27,075.57	0.00	27,075.57	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 **	529,512.50	529,512.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	134,829.64	134,829.64	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
	10,207,594.92	**1,013,970.06**	**7,906,257.03**	**1,287,367.83**	**332,681.61**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79090 Mayville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,723,462.83	0.00	4,723,462.83	0.00	0.00
Support Serv - Pupil	381,400.60	0.00	381,400.60	0.00	0.00
Support Serv - Instructional	50,487.49	0.00	50,487.49	0.00	0.00
Support Serv - Board of Ed	64,267.63	0.00	64,267.63	0.00	0.00
Support Serv - Executive Adm	424,573.23	0.00	424,573.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	428,096.27	0.00	428,096.27	0.00	0.00
Support Serv - Business	208,680.96	46,308.82	0.00	162,372.14	162,372.14
Operations and Maintenance	883,700.28	14,698.99	11,011.80	857,989.49	0.00
Pupil Transportation	607,521.48	289,049.15	318,472.33	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	332.35	0.00	332.35	0.00	0.00
Support Serv - Technology	154,827.59	0.00	88,140.00	66,687.59	66,687.59
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	272,402.62	37,531.28	234,871.34	0.00	0.00
Community Services	441.84	0.00	441.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,690.33	14,795.33	4,895.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	610,447.87	328,717.39	281,730.48	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 **	838,200.00	838,200.00	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
	9,668,533.37	**1,569,300.96**	**7,012,183.19**	**1,087,049.22**	**229,059.73**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79100 Millington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,963,299.77	138,290.76	7,825,009.01	0.00	0.00
Support Serv - Pupil	1,206,488.16	0.00	1,206,488.16	0.00	0.00
Support Serv - Instructional	362,857.29	0.00	362,857.29	0.00	0.00
Support Serv - Board of Ed	46,061.35	0.00	46,061.35	0.00	0.00
Support Serv - Executive Adm	309,252.34	0.00	309,252.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	838,891.28	0.00	838,891.28	0.00	0.00
Support Serv - Business	410,301.52	22,876.92	0.00	387,424.60	387,424.60
Operations and Maintenance	2,334,538.39	27,837.42	727,161.77	1,579,539.20	0.00
Pupil Transportation	1,139,391.06	291,680.00	847,711.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	63,292.15	0.00	63,292.15	0.00	0.00
Support Serv - Staff & Personnel	26,286.59	0.00	0.00	26,286.59	26,286.59
Support Serv - Technology	404,442.54	80,927.57	0.00	323,514.97	323,514.97
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	348,838.36	31,082.65	317,755.71	0.00	0.00
Community Services	28,762.49	0.00	28,762.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,529,896.28	1,529,896.28	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,156,122.03	428,047.90	728,074.13	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 **	636,549.75	636,549.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,805,271.35	**3,187,189.25**	**13,301,316.74**	**2,316,765.36**	**737,226.16**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79110 Reese Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,733,063.76	8,117.03	5,724,946.73	0.00	0.00
Support Serv - Pupil	561,003.68	0.00	561,003.68	0.00	0.00
Support Serv - Instructional	215,384.30	0.00	215,384.30	0.00	0.00
Support Serv - Board of Ed	89,630.71	0.00	89,630.71	0.00	0.00
Support Serv - Executive Adm	252,275.28	0.00	252,275.28	0.00	0.00
Support Serv - Grant Writer	162.50	0.00	162.50	0.00	0.00
Support Serv - School Adm	752,990.94	0.00	752,990.94	0.00	0.00
Support Serv - Business	205,429.04	15,158.59	10,618.90	179,651.55	179,651.55
Operations and Maintenance	1,042,519.34	0.00	55,625.64	986,893.70	0.00
Pupil Transportation	366,189.97	0.00	366,189.97	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	20,203.64	0.00	150.00	20,053.64	20,053.64
Support Serv - Technology	217,048.48	1,085.00	6,957.40	209,006.08	209,006.08
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	256,882.61	0.00	256,882.61	0.00	0.00
Community Services	36,923.37	0.00	36,923.37	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	1,342,542.46	54,139.50	1,288,402.96	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 **	1,533,274.00	1,533,274.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	325,177.74	325,177.74	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
	12,950,701.82	**1,936,951.86**	**9,618,144.99**	**1,395,604.97**	**408,711.27**

Michigan Department of Education
Costs for the Development of 2026-2027 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	5,161,819.61	7,569.84	5,154,249.77	0.00	0.00
Support Serv - Pupil	550,878.73	439.16	550,439.57	0.00	0.00
Support Serv - Instructional	111,012.73	0.00	111,012.73	0.00	0.00
Support Serv - Board of Ed	73,063.47	0.00	73,063.47	0.00	0.00
Support Serv - Executive Adm	283,920.17	0.00	283,920.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	456,014.32	0.00	456,014.32	0.00	0.00
Support Serv - Business	379,943.36	67,363.22	0.00	312,580.14	312,580.14
Operations and Maintenance	1,064,045.73	21,289.04	123,617.25	919,139.44	0.00
Pupil Transportation	326,738.23	4,160.00	322,578.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,455.00	0.00	7,455.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	283,016.37	0.00	908.00	282,108.37	282,108.37
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	319,676.52	3,928.25	315,748.27	0.00	0.00
Community Services	4,293.17	0.00	4,293.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	48,000.00	0.00	48,000.00	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	955,197.25	439,849.43	515,347.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,671,604.45	1,671,604.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	465,242.96	465,242.96	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
	12,161,922.07	**2,681,446.35**	**7,966,647.77**	**1,513,827.95**	**594,688.51**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
79150 Vassar Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,199,927.31	39,413.99	7,160,513.32	0.00	0.00
Support Serv - Pupil	1,048,174.59	0.00	1,048,174.59	0.00	0.00
Support Serv - Instructional	331,238.22	0.00	331,238.22	0.00	0.00
Support Serv - Board of Ed	94,847.69	0.00	94,847.69	0.00	0.00
Support Serv - Executive Adm	365,448.74	0.00	365,448.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	732,375.12	0.00	732,375.12	0.00	0.00
Support Serv - Business	238,568.24	24,698.11	0.00	213,870.13	213,870.13
Operations and Maintenance	1,353,498.42	0.00	82,580.98	1,270,917.44	0.00
Pupil Transportation	1,244,151.97	732,702.00	511,449.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	84,730.35	0.00	84,730.35	0.00	0.00
Support Serv - Staff & Personnel	138,949.67	0.00	16,340.60	122,609.07	122,609.07
Support Serv - Technology	184,334.27	169.00	8,063.43	176,101.84	176,101.84
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	318,740.13	4,830.10	313,910.03	0.00	0.00
Community Services	25,010.83	0.00	25,010.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	263,895.75	263,830.75	65.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,018,617.25	375,901.43	642,715.82	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 **	842,152.53	842,152.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	127,251.79	127,251.79	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
	15,611,912.87	**2,410,949.70**	**11,417,464.69**	**1,783,498.48**	**512,581.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80000 Van Buren ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,753,662.88	0.00	3,753,662.88	0.00	0.00
Support Serv - Pupil	3,595,457.05	0.00	3,595,457.05	0.00	0.00
Support Serv - Instructional	7,117,282.04	0.00	7,117,282.04	0.00	0.00
Support Serv - Board of Ed	106,781.22	0.00	106,781.22	0.00	0.00
Support Serv - Executive Adm	503,652.20	0.00	503,652.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	112,949.15	0.00	112,949.15	0.00	0.00
Support Serv - Business	1,406,431.94	23,780.36	0.00	1,382,651.58	1,382,651.58
Operations and Maintenance	1,143,547.46	15,945.00	64,945.23	1,062,657.23	0.00
Pupil Transportation	427,849.83	0.00	427,849.83	0.00	0.00
Support Serv - Planning & Research	37,955.54	0.00	37,955.54	0.00	0.00
Support Serv - Communication	118,227.43	0.00	118,227.43	0.00	0.00
Support Serv - Staff & Personnel	764,953.13	3,900.27	373,149.95	387,902.91	387,902.91
Support Serv - Technology	2,603,264.33	82,986.39	123,303.74	2,396,974.20	2,396,974.20
Support Serv - Pupil Accounting	74,751.91	0.00	74,751.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	355,216.67	0.00	355,216.67	0.00	0.00
Payments to Government Agencies	2,096,412.71	2,096,412.71	0.00	0.00	0.00
Facilities Acquisition	153,378.19	153,378.19	0.00	0.00	0.00
Special Revenue Funds					
Instructional	18,030,923.72	836,967.78	17,193,955.94	0.00	0.00
Support Serv - Pupil	16,742,669.03	12,682.00	16,729,987.03	0.00	0.00
Support Serv - Instructional	4,329,700.45	0.00	4,329,700.45	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	873,907.99	0.00	873,907.99	0.00	0.00
Support Serv - Business	35,905.14	22,240.91	0.00	13,664.23	13,664.23
Operations and Maintenance	2,695,178.97	387,807.54	0.00	2,307,371.43	0.00
Pupil Transportation	3,638,719.33	616,261.90	3,022,457.43	0.00	0.00
Support Serv - Planning & Research	361,408.33	0.00	361,408.33	0.00	0.00
Support Serv - Communication	456,353.73	0.00	456,353.73	0.00	0.00
Support Serv - Staff & Personnel	19,809.64	0.00	0.00	19,809.64	19,809.64
Support Serv - Technology	189,269.04	126,214.03	0.00	63,055.01	63,055.01
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	182,541.32	10,740.38	171,800.94	0.00	0.00
Community Services	36,641.34	0.00	36,641.34	0.00	0.00
Payments to Government Agencies	5,105,314.87	5,105,314.87	0.00	0.00	0.00
Facilities Acquisition	2,043,751.34	2,043,751.34	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,290,300.00	1,290,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	80,404,167.92	**12,828,683.67**	**59,941,398.02**	**7,634,086.23**	**4,264,057.57**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80010 South Haven Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,852,358.42	6,119.74	14,846,238.68	0.00	0.00
Support Serv - Pupil	760,685.17	0.00	760,685.17	0.00	0.00
Support Serv - Instructional	357,503.59	0.00	357,503.59	0.00	0.00
Support Serv - Board of Ed	118,580.32	0.00	118,580.32	0.00	0.00
Support Serv - Executive Adm	381,567.41	0.00	381,567.41	0.00	0.00
Support Serv - Grant Writer	58,211.57	0.00	58,211.57	0.00	0.00
Support Serv - School Adm	1,670,589.96	0.00	1,670,589.96	0.00	0.00
Support Serv - Business	940,961.58	115,754.11	0.00	825,207.47	825,207.47
Operations and Maintenance	2,903,390.64	24,515.60	2,919.00	2,875,956.04	0.00
Pupil Transportation	1,266,437.23	99,890.66	1,166,546.57	0.00	0.00
Support Serv - Planning & Research	7,636.87	0.00	7,636.87	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,105.86	0.00	4,469.89	12,635.97	12,635.97
Support Serv - Technology	867,413.20	137,003.76	14,887.26	715,522.18	715,522.18
Support Serv - Pupil Accounting	42,385.20	0.00	42,385.20	0.00	0.00
Support Serv - Central - Other	93,937.87	0.00	93,937.87	0.00	0.00
Support Serv - Other	734,170.33	3,070.94	731,099.39	0.00	0.00
Community Services	30,035.01	0.00	30,035.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	33,904.62	0.00	33,904.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,960,219.83	817,913.32	1,142,306.51	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 **	16,500,269.51	16,500,269.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,129,651.37	5,129,651.37	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
	48,727,015.56	**22,834,189.01**	**21,463,504.89**	**4,429,321.66**	**1,553,365.62**

Michigan Department of Education
Costs for the Development of 2026-2027 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	8,738,574.40	0.00	8,738,574.40	0.00	0.00
Support Serv - Pupil	528,233.16	0.00	528,233.16	0.00	0.00
Support Serv - Instructional	416,403.35	0.00	416,403.35	0.00	0.00
Support Serv - Board of Ed	77,632.08	0.00	77,632.08	0.00	0.00
Support Serv - Executive Adm	385,738.37	6,307.00	379,431.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,257,150.99	0.00	1,257,150.99	0.00	0.00
Support Serv - Business	440,406.09	26,303.59	16,543.21	397,559.29	397,559.29
Operations and Maintenance	2,145,639.52	199,112.00	127,543.63	1,818,983.89	0.00
Pupil Transportation	878,622.01	136,718.00	741,904.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,029.19	0.00	12,029.19	0.00	0.00
Support Serv - Staff & Personnel	4,278.23	0.00	4,278.23	0.00	0.00
Support Serv - Technology	383,107.26	42,450.00	32,735.45	307,921.81	307,921.81
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	476,101.80	0.00	476,101.80	0.00	0.00
Community Services	126,938.21	0.00	126,938.21	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	1,079.05	0.00	260.98	818.07	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	1,452,780.15	659,924.37	792,855.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,170,361.90	1,170,361.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,874,261.97	3,874,261.97	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
	22,369,337.73	**6,115,438.83**	**13,728,615.84**	**2,525,283.06**	**705,481.10**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80040 Covert Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,816,659.25	2,504.65	3,814,154.60	0.00	0.00
Support Serv - Pupil	380,334.71	0.00	380,334.71	0.00	0.00
Support Serv - Instructional	70,632.65	0.00	70,632.65	0.00	0.00
Support Serv - Board of Ed	54,061.38	0.00	54,061.38	0.00	0.00
Support Serv - Executive Adm	370,444.99	0.00	370,444.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	510,058.12	0.00	510,058.12	0.00	0.00
Support Serv - Business	107,112.07	1,229.69	0.00	105,882.38	105,882.38
Operations and Maintenance	1,354,920.00	143,277.86	0.00	1,211,642.14	0.00
Pupil Transportation	516,926.55	0.00	516,926.55	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	161,588.05	0.00	0.00	161,588.05	161,588.05
Support Serv - Technology	230,185.18	0.00	0.00	230,185.18	230,185.18
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	131,577.15	0.00	131,577.15	0.00	0.00
Community Services	19,763.09	0.00	19,763.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	424,067.60	424,067.60	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	455,646.26	210,979.89	244,666.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,603,977.05	**782,059.69**	**6,112,619.61**	**1,709,297.75**	**497,655.61**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80050 Decatur Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,835,419.70	0.00	5,835,419.70	0.00	0.00
Support Serv - Pupil	437,873.84	0.00	437,873.84	0.00	0.00
Support Serv - Instructional	329,336.43	0.00	329,336.43	0.00	0.00
Support Serv - Board of Ed	48,561.82	0.00	48,561.82	0.00	0.00
Support Serv - Executive Adm	357,823.87	0.00	357,823.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	628,439.91	0.00	628,439.91	0.00	0.00
Support Serv - Business	312,157.08	138.78	3,350.82	308,667.48	308,667.48
Operations and Maintenance	1,145,975.82	0.00	84,842.60	1,061,133.22	0.00
Pupil Transportation	536,552.86	7,500.00	529,052.86	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	178,846.18	0.00	0.00	178,846.18	178,846.18
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	375,066.66	0.00	375,066.66	0.00	0.00
Community Services	10,416.80	0.00	10,416.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,985.00	0.00	6,985.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,191,106.05	727,075.71	464,030.34	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 **	2,530,013.85	2,530,013.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,117,430.25	3,117,430.25	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
	17,042,006.12	**6,382,158.59**	**9,111,200.65**	**1,548,646.88**	**487,513.66**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80090 Bloomingdale Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,633,838.61	0.00	8,633,838.61	0.00	0.00
Support Serv - Pupil	373,914.67	0.00	373,914.67	0.00	0.00
Support Serv - Instructional	130,015.32	0.00	130,015.32	0.00	0.00
Support Serv - Board of Ed	82,266.50	0.00	82,266.50	0.00	0.00
Support Serv - Executive Adm	339,896.89	0.00	339,896.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,010,981.29	0.00	1,010,981.29	0.00	0.00
Support Serv - Business	366,451.83	35,688.81	0.00	330,763.02	330,763.02
Operations and Maintenance	1,674,010.08	0.00	78,933.74	1,595,076.34	0.00
Pupil Transportation	840,223.90	0.00	840,223.90	0.00	0.00
Support Serv - Planning & Research	385.91	0.00	385.91	0.00	0.00
Support Serv - Communication	143.25	0.00	143.25	0.00	0.00
Support Serv - Staff & Personnel	45,645.00	0.00	45,000.00	645.00	645.00
Support Serv - Technology	635,843.74	313,130.90	0.00	322,712.84	322,712.84
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	416,490.11	2,074.34	414,415.77	0.00	0.00
Community Services	15,585.14	0.00	15,585.14	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	35.00	0.00	0.00	35.00	35.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,091,853.42	420,818.56	671,034.86	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 **	1,865,321.39	1,865,321.39	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,389,683.07	3,389,683.07	0.00	0.00	0.00
Trust Funds					
All Costs *	18,257.00	0.00	18,257.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,930,842.12	**6,026,717.07**	**12,654,892.85**	**2,249,232.20**	**654,155.86**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80110 Gobles Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,501,822.35	0.00	6,501,822.35	0.00	0.00
Support Serv - Pupil	225,389.63	0.00	225,389.63	0.00	0.00
Support Serv - Instructional	141,738.97	70,596.95	71,142.02	0.00	0.00
Support Serv - Board of Ed	58,199.94	0.00	58,199.94	0.00	0.00
Support Serv - Executive Adm	590,361.16	0.00	590,361.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	687,442.89	0.00	687,442.89	0.00	0.00
Support Serv - Business	138,724.03	0.00	0.00	138,724.03	138,724.03
Operations and Maintenance	1,384,787.54	96,184.62	0.00	1,288,602.92	0.00
Pupil Transportation	667,396.78	82,000.00	585,396.78	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	15,600.00	0.00	15,600.00	0.00	0.00
Support Serv - Technology	268,871.29	26,807.84	0.00	242,063.45	242,063.45
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	431,365.10	25,691.39	405,673.71	0.00	0.00
Community Services	278,060.65	0.00	278,060.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	910,958.05	318,704.99	592,253.06	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 **	2,360,934.53	2,360,934.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,093,385.64	3,093,385.64	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
	17,755,038.55	**6,074,305.96**	**10,011,342.19**	**1,669,390.40**	**380,787.48**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80120 Hartford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,871,122.34	12,189.49	9,858,932.85	0.00	0.00
Support Serv - Pupil	1,101,877.52	0.00	1,101,877.52	0.00	0.00
Support Serv - Instructional	733,113.60	0.00	733,113.60	0.00	0.00
Support Serv - Board of Ed	93,918.47	0.00	93,918.47	0.00	0.00
Support Serv - Executive Adm	287,544.39	0.00	287,544.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	949,415.58	0.00	949,415.58	0.00	0.00
Support Serv - Business	492,758.53	27,041.42	0.00	465,717.11	465,717.11
Operations and Maintenance	1,781,744.94	143,882.30	119,603.18	1,518,259.46	0.00
Pupil Transportation	853,188.80	211,094.97	642,093.83	0.00	0.00
Support Serv - Planning & Research	6,018.73	0.00	6,018.73	0.00	0.00
Support Serv - Communication	127,538.64	0.00	127,538.64	0.00	0.00
Support Serv - Staff & Personnel	8,050.54	0.00	8,050.54	0.00	0.00
Support Serv - Technology	509,159.89	127,632.23	0.00	381,527.66	381,527.66
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	547,497.01	0.00	547,497.01	0.00	0.00
Community Services	63,732.35	0.00	63,732.35	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	1,473,808.03	660,628.04	813,179.99	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 **	1,956,921.53	1,956,921.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,594,133.51	3,594,133.51	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
	24,451,544.40	**6,733,523.49**	**15,352,516.68**	**2,365,504.23**	**847,244.77**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80130 Lawrence Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,278,646.30	0.00	3,278,646.30	0.00	0.00
Support Serv - Pupil	127,910.99	0.00	127,910.99	0.00	0.00
Support Serv - Instructional	129,521.10	0.00	129,521.10	0.00	0.00
Support Serv - Board of Ed	33,208.96	0.00	33,208.96	0.00	0.00
Support Serv - Executive Adm	287,647.96	0.00	287,647.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	400,455.04	0.00	400,455.04	0.00	0.00
Support Serv - Business	297,401.53	36,846.68	1,375.36	259,179.49	259,179.49
Operations and Maintenance	536,073.69	0.00	0.00	536,073.69	0.00
Pupil Transportation	204,241.06	0.00	204,241.06	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	237.41	0.00	0.00	237.41	237.41
Support Serv - Technology	145,794.01	6,049.76	28,918.54	110,825.71	110,825.71
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	151,288.38	0.00	151,288.38	0.00	0.00
Community Services	602.08	0.00	602.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	457,520.98	233,655.47	223,865.51	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 **	1,146,394.43	1,146,394.43	0.00	0.00	0.00
Capital Project Funds					
All Costs	728,165.89	728,165.89	0.00	0.00	0.00
Trust Funds					
All Costs *	3,000.00	0.00	3,000.00	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
	7,928,109.81	**2,151,112.23**	**4,870,681.28**	**906,316.30**	**370,242.61**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80140 Lawton Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,773,472.19	39,841.25	8,733,630.94	0.00	0.00
Support Serv - Pupil	578,833.96	0.00	578,833.96	0.00	0.00
Support Serv - Instructional	111,109.89	0.00	111,109.89	0.00	0.00
Support Serv - Board of Ed	67,105.47	0.00	67,105.47	0.00	0.00
Support Serv - Executive Adm	382,438.88	0.00	382,438.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,143,926.97	0.00	1,143,926.97	0.00	0.00
Support Serv - Business	337,473.57	0.00	0.00	337,473.57	337,473.57
Operations and Maintenance	1,627,306.09	174,313.17	0.00	1,452,992.92	0.00
Pupil Transportation	422,060.21	110,751.12	311,309.09	0.00	0.00
Support Serv - Planning & Research	83,464.29	0.00	83,464.29	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,182.59	0.00	66.25	1,116.34	1,116.34
Support Serv - Technology	358,524.72	153,023.22	0.00	205,501.50	205,501.50
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	313,219.93	0.00	313,219.93	0.00	0.00
Community Services	1,420.82	0.00	1,420.82	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	61.92	0.00	61.92	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	1,399,116.61	774,382.30	624,734.31	0.00	0.00
Community Services	190,560.92	25,000.00	165,560.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,468,644.86	2,468,644.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,259,923.89	**3,745,955.92**	**12,516,883.64**	**1,997,084.33**	**544,091.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80150 Mattawan Consolidated School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,830,086.45	280,242.22	28,549,844.23	0.00	0.00
Support Serv - Pupil	1,461,970.91	0.00	1,461,970.91	0.00	0.00
Support Serv - Instructional	1,747,688.92	0.00	1,747,688.92	0.00	0.00
Support Serv - Board of Ed	48,055.68	0.00	48,055.68	0.00	0.00
Support Serv - Executive Adm	1,153,460.52	17,468.98	1,135,991.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,449,561.46	0.00	3,449,561.46	0.00	0.00
Support Serv - Business	1,173,112.29	217,940.42	0.00	955,171.87	955,171.87
Operations and Maintenance	4,424,159.03	99,701.88	133,586.91	4,190,870.24	0.00
Pupil Transportation	2,662,055.91	9,929.98	2,652,125.93	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	269,244.82	29,000.00	5,661.49	234,583.33	234,583.33
Support Serv - Technology	1,076,098.89	40,062.12	109,030.38	927,006.39	927,006.39
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	713,874.87	0.00	713,874.87	0.00	0.00
Community Services	3,412.15	440.94	2,971.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	29,154.14	21,500.00	7,654.14	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,849,809.63	989,886.80	1,859,922.83	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 **	8,894,550.79	8,894,550.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,815,413.37	9,815,413.37	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
	68,601,709.83	**20,416,137.50**	**41,877,940.50**	**6,307,631.83**	**2,116,761.59**

Michigan Department of Education
Costs for the Development of 2026-2027 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	17,596,012.85	245,983.50	17,350,029.35	0.00	0.00
Support Serv - Pupil	869,065.68	0.00	869,065.68	0.00	0.00
Support Serv - Instructional	651,621.72	0.00	651,621.72	0.00	0.00
Support Serv - Board of Ed	103,389.10	0.00	103,389.10	0.00	0.00
Support Serv - Executive Adm	396,235.49	0.00	396,235.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,847,035.21	0.00	1,847,035.21	0.00	0.00
Support Serv - Business	528,427.74	0.00	23,231.00	505,196.74	505,196.74
Operations and Maintenance	3,029,932.29	217,705.54	160,589.90	2,651,636.85	0.00
Pupil Transportation	1,231,012.11	140,574.00	1,090,438.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	149,293.95	0.00	149,293.95	0.00	0.00
Support Serv - Staff & Personnel	143,080.58	0.00	6,508.25	136,572.33	136,572.33
Support Serv - Technology	552,950.73	41,997.61	4,771.50	506,181.62	506,181.62
Support Serv - Pupil Accounting	104,419.50	0.00	104,419.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,018,888.19	15,605.88	1,003,282.31	0.00	0.00
Community Services	82,634.44	0.00	82,634.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	180,551.51	90,360.80	90,190.71	0.00	0.00
Special Revenue Funds					
Instructional	344,235.42	5,641.16	338,594.26	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	109,733.63	0.00	109,733.63	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,845.32	0.00	3,845.32	0.00	0.00
Operations and Maintenance	22,380.72	0.00	22,380.72	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,262.95	0.00	0.00	4,262.95	4,262.95
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,528,115.38	1,218,599.38	1,309,516.00	0.00	0.00
Community Services	431,864.97	5,852.32	426,012.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	47,168.66	47,168.66	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,887,744.94	6,887,744.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,866,101.05	11,866,101.05	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
	50,730,004.13	**20,783,334.84**	**26,142,818.80**	**3,803,850.49**	**1,152,213.64**

Michigan Department of Education
Costs for the Development of 2026-2027 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	197,822.09	0.00	197,822.09	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	170.00	0.00	170.00	0.00	0.00
Support Serv - Board of Ed	15,970.48	0.00	15,970.48	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	26,164.15	2,015.00	0.00	24,149.15	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	240,126.72	**2,015.00**	**213,962.57**	**24,149.15**	**0.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
80900 Michigan Online School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,132,457.04	0.00	7,132,457.04	0.00	0.00
Support Serv - Pupil	1,771,254.63	0.00	1,771,254.63	0.00	0.00
Support Serv - Instructional	699,137.03	15,422.42	683,714.61	0.00	0.00
Support Serv - Board of Ed	485,685.44	0.00	485,685.44	0.00	0.00
Support Serv - Executive Adm	2,262,439.38	0.00	2,262,439.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,019,924.68	0.00	1,019,924.68	0.00	0.00
Support Serv - Business	182,406.01	0.00	0.00	182,406.01	182,406.01
Operations and Maintenance	128,627.26	0.00	0.00	128,627.26	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	375,000.00	0.00	375,000.00	0.00	0.00
Support Serv - Staff & Personnel	30,223.20	0.00	13,885.44	16,337.76	16,337.76
Support Serv - Technology	101,970.00	0.00	0.00	101,970.00	101,970.00
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	56,778.03	0.00	56,778.03	0.00	0.00
Community Services	10,662.23	0.00	10,662.23	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,256,564.93	**15,422.42**	**13,811,801.48**	**429,341.03**	**300,713.77**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81000 Washtenaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	913,201.76	11,980.00	901,221.76	0.00	0.00
Support Serv - Pupil	2,877,946.83	3,380.00	2,874,566.83	0.00	0.00
Support Serv - Instructional	8,828,385.77	29,872.37	8,798,513.40	0.00	0.00
Support Serv - Board of Ed	85,152.51	0.00	85,152.51	0.00	0.00
Support Serv - Executive Adm	712,898.70	2,732.62	710,166.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	103,664.58	0.00	103,664.58	0.00	0.00
Support Serv - Business	433,341.59	6,034.54	186,833.47	240,473.58	240,473.58
Operations and Maintenance	606,114.85	45,370.25	192,446.37	368,298.23	0.00
Pupil Transportation	71,157.12	0.00	71,157.12	0.00	0.00
Support Serv - Planning & Research	802,490.54	1,857.08	800,633.46	0.00	0.00
Support Serv - Communication	484,272.61	3,940.55	480,332.06	0.00	0.00
Support Serv - Staff & Personnel	457,324.52	0.00	99,025.15	358,299.37	358,299.37
Support Serv - Technology	2,733,746.50	144,301.49	9,899.92	2,579,545.09	2,579,545.09
Support Serv - Pupil Accounting	222,605.33	0.00	222,605.33	0.00	0.00
Support Serv - Central - Other	37,370.50	0.00	37,370.50	0.00	0.00
Support Serv - Other	137,683.27	0.00	137,683.27	0.00	0.00
Community Services	3,192,841.12	13,335.16	3,179,505.96	0.00	0.00
Payments to Government Agencies	19,086,089.56	19,086,089.56	0.00	0.00	0.00
Facilities Acquisition	170,845.14	170,845.14	0.00	0.00	0.00
Special Revenue Funds					
Instructional	26,424,827.42	283,183.28	26,141,644.14	0.00	0.00
Support Serv - Pupil	22,501,986.86	73,385.84	22,428,601.02	0.00	0.00
Support Serv - Instructional	7,762,746.74	5,185.03	7,757,561.71	0.00	0.00
Support Serv - Board of Ed	162,320.21	0.00	162,320.21	0.00	0.00
Support Serv - Executive Adm	213,857.83	910.88	212,946.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,053,916.50	0.00	1,053,916.50	0.00	0.00
Support Serv - Business	1,535,922.01	191,344.99	0.00	1,344,577.02	1,344,577.02
Operations and Maintenance	2,650,523.91	23,331.91	17,353.73	2,609,838.27	0.00
Pupil Transportation	40,060.15	0.00	40,060.15	0.00	0.00
Support Serv - Planning & Research	7.10	0.00	7.10	0.00	0.00
Support Serv - Communication	288,292.29	0.00	288,292.29	0.00	0.00
Support Serv - Staff & Personnel	869,881.59	0.00	10,547.44	859,334.15	859,334.15
Support Serv - Technology	3,061,696.57	119,875.40	2,399.92	2,939,421.25	2,939,421.25
Support Serv - Pupil Accounting	85,724.43	69.00	85,655.43	0.00	0.00
Support Serv - Central - Other	138,164.98	0.00	138,164.98	0.00	0.00
Support Serv - Other	631,636.24	190,057.65	441,578.59	0.00	0.00
Community Services	247,864.38	0.00	247,864.38	0.00	0.00
Payments to Government Agencies	103,846,627.67	103,846,627.67	0.00	0.00	0.00
Facilities Acquisition	17,950.00	17,950.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,567,300.00	6,567,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,606,795.92	1,606,795.92	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	6,554,452.01	6,554,452.01	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	228,219,687.61	**139,000,208.34**	**77,919,692.31**	**11,299,786.96**	**8,321,650.46**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81010 Ann Arbor Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	181,284,684.60	39,317.83	181,245,366.77	0.00	0.00
Support Serv - Pupil	34,583,499.40	852.55	34,582,646.85	0.00	0.00
Support Serv - Instructional	14,465,835.04	14,183.22	14,451,651.82	0.00	0.00
Support Serv - Board of Ed	1,785,459.15	27,521.86	1,757,937.29	0.00	0.00
Support Serv - Executive Adm	1,911,893.39	11,728.16	1,900,165.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	16,809,733.80	1,772.74	16,807,961.06	0.00	0.00
Support Serv - Business	3,191,407.44	940,543.87	0.00	2,250,863.57	2,250,863.57
Operations and Maintenance	23,301,917.40	45,420.87	400,938.93	22,855,557.60	0.00
Pupil Transportation	10,547,578.45	0.00	10,547,578.45	0.00	0.00
Support Serv - Planning & Research	724,736.41	8,000.00	716,736.41	0.00	0.00
Support Serv - Communication	390,885.31	0.00	390,885.31	0.00	0.00
Support Serv - Staff & Personnel	1,859,265.47	4,767.39	65,201.69	1,789,296.39	1,789,296.39
Support Serv - Technology	5,236,237.35	120,212.38	780,547.20	4,335,477.77	4,335,477.77
Support Serv - Pupil Accounting	70,056.24	0.00	70,056.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,731,095.60	24,160.97	4,706,934.63	0.00	0.00
Community Services	1,182,752.67	12,835.53	1,169,917.14	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	10,053.36	0.00	0.00	10,053.36	10,053.36
Operations and Maintenance	131,480.89	20,054.00	0.00	111,426.89	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	9,737,145.74	857,528.12	8,879,617.62	0.00	0.00
Community Services	5,553,681.12	18,465.71	5,535,215.41	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
Debt Service Funds					
All Costs **	62,590,075.41	62,590,075.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	63,197,641.38	63,197,641.38	0.00	0.00	0.00
Trust Funds					
All Costs *	145,388.53	0.00	145,388.53	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	443,452,104.15	**127,944,681.99**	**284,154,746.58**	**31,352,675.58**	**8,385,691.09**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81020 Ypsilanti Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,535,107.47	118,712.35	41,416,395.12	0.00	0.00
Support Serv - Pupil	9,384,132.84	0.00	9,384,132.84	0.00	0.00
Support Serv - Instructional	9,343,807.69	579,285.80	8,764,521.89	0.00	0.00
Support Serv - Board of Ed	1,483,303.74	0.00	1,483,303.74	0.00	0.00
Support Serv - Executive Adm	548,149.88	0.00	548,149.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,747,696.00	0.00	3,747,696.00	0.00	0.00
Support Serv - Business	1,054,651.72	63,758.97	139.97	990,752.78	990,752.78
Operations and Maintenance	10,020,201.10	367,431.94	138,823.73	9,513,945.43	0.00
Pupil Transportation	6,716,188.59	155,870.00	6,560,318.59	0.00	0.00
Support Serv - Planning & Research	13,443.66	0.00	13,443.66	0.00	0.00
Support Serv - Communication	19,071.57	0.00	19,071.57	0.00	0.00
Support Serv - Staff & Personnel	2,670,060.65	48.72	1,054,168.28	1,615,843.65	1,615,843.65
Support Serv - Technology	1,649,749.70	5,341.41	200,326.85	1,444,081.44	1,444,081.44
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	933,523.77	0.00	933,523.77	0.00	0.00
Community Services	1,125,451.97	0.00	1,125,451.97	0.00	0.00
Payments to Government Agencies	474,627.89	474,627.89	0.00	0.00	0.00
Facilities Acquisition	710,821.25	710,821.25	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	4,015,342.90	200,291.83	3,815,051.07	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 **	9,305,068.48	9,305,068.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,139,810.72	5,139,810.72	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
	109,890,211.59	**17,121,069.36**	**79,204,518.93**	**13,564,623.30**	**4,050,677.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81040 Chelsea School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,945,632.37	0.00	20,945,632.37	0.00	0.00
Support Serv - Pupil	4,143,425.35	0.00	4,143,425.35	0.00	0.00
Support Serv - Instructional	1,097,280.06	0.00	1,097,280.06	0.00	0.00
Support Serv - Board of Ed	189,589.18	0.00	189,589.18	0.00	0.00
Support Serv - Executive Adm	464,773.52	0.00	464,773.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,681,192.27	0.00	1,681,192.27	0.00	0.00
Support Serv - Business	583,269.54	2,398.18	0.00	580,871.36	580,871.36
Operations and Maintenance	3,642,297.38	77,084.33	127,754.46	3,437,458.59	0.00
Pupil Transportation	1,464,601.40	51,967.00	1,412,634.40	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	404,955.41	0.00	0.00	404,955.41	404,955.41
Support Serv - Technology	941,937.53	62,042.66	120,138.60	759,756.27	759,756.27
Support Serv - Pupil Accounting	2,041.05	0.00	2,041.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,045,034.34	0.00	1,045,034.34	0.00	0.00
Community Services	135,089.77	0.00	135,089.77	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	102,671.44	137.79	102,533.65	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,175,736.52	820,045.58	1,355,690.94	0.00	0.00
Community Services	1,445,318.71	291.96	1,445,026.75	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
Debt Service Funds					
All Costs **	8,720,756.58	8,720,756.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,455,425.83	1,455,425.83	0.00	0.00	0.00
Trust Funds					
All Costs *	98,212.00	98,212.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,739,240.25	**11,288,361.91**	**34,267,836.71**	**5,183,041.63**	**1,745,583.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81050 Dexter Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,614,235.37	41,849.49	32,572,385.88	0.00	0.00
Support Serv - Pupil	6,142,964.48	940.29	6,142,024.19	0.00	0.00
Support Serv - Instructional	3,557,171.27	123,020.00	3,434,151.27	0.00	0.00
Support Serv - Board of Ed	235,341.62	0.00	235,341.62	0.00	0.00
Support Serv - Executive Adm	771,181.31	0.00	771,181.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,860,978.73	0.00	2,860,978.73	0.00	0.00
Support Serv - Business	755,592.34	2,982.64	2,237.36	750,372.34	750,372.34
Operations and Maintenance	5,345,948.32	109,816.00	282,304.61	4,953,827.71	0.00
Pupil Transportation	1,924,520.39	0.00	1,924,520.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	115,801.89	0.00	115,801.89	0.00	0.00
Support Serv - Staff & Personnel	303,026.70	0.00	577.63	302,449.07	302,449.07
Support Serv - Technology	139,445.17	0.00	139,445.17	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	284,998.34	0.00	284,998.34	0.00	0.00
Payments to Government Agencies	55,888.82	55,888.82	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	190,948.29	1,126.01	189,822.28	0.00	0.00
Support Serv - Pupil	2,043.79	0.00	2,043.79	0.00	0.00
Support Serv - Instructional	17,867.84	0.00	17,867.84	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	4,457.69	0.00	4,457.69	0.00	0.00
Support Serv - Business	12.06	0.00	12.06	0.00	0.00
Operations and Maintenance	97,434.65	0.00	2,025.99	95,408.66	0.00
Pupil Transportation	674.86	0.00	674.86	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,065,975.69	977,215.35	4,088,760.34	0.00	0.00
Community Services	4,943,438.64	221,239.05	4,722,199.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,511,836.51	2,498,221.23	13,615.28	0.00	0.00
Debt Service Funds					
All Costs **	16,497,528.41	16,497,528.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,813,193.24	5,813,193.24	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
	90,252,506.42	**26,343,020.53**	**57,807,428.11**	**6,102,057.78**	**1,052,821.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81070 Lincoln Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,432,472.87	268,415.61	34,164,057.26	0.00	0.00
Support Serv - Pupil	6,574,949.80	0.00	6,574,949.80	0.00	0.00
Support Serv - Instructional	2,572,160.98	79,541.94	2,492,619.04	0.00	0.00
Support Serv - Board of Ed	159,005.29	2,075.67	156,929.62	0.00	0.00
Support Serv - Executive Adm	479,695.88	9,153.62	470,542.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,415,745.93	0.00	2,415,745.93	0.00	0.00
Support Serv - Business	883,840.87	0.00	0.00	883,840.87	883,840.87
Operations and Maintenance	6,845,155.54	367,920.44	182,849.59	6,294,385.51	0.00
Pupil Transportation	4,167,500.63	636,949.30	3,530,551.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	255,922.39	0.00	255,922.39	0.00	0.00
Support Serv - Staff & Personnel	663,285.43	0.00	27,885.07	635,400.36	635,400.36
Support Serv - Technology	1,496,238.98	616,142.47	0.00	880,096.51	880,096.51
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	1,105,856.69	5,000.00	1,100,856.69	0.00	0.00
Community Services	196,178.51	2,429.85	193,748.66	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	161,344.31	0.00	161,344.31	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	341,159.52	0.00	0.00	341,159.52	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	2,516,437.58	182,141.99	2,334,295.59	0.00	0.00
Community Services	478,721.70	13,623.63	465,098.07	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 **	13,285,746.00	13,285,746.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	79,031,418.90	**15,469,140.52**	**54,527,395.61**	**9,034,882.77**	**2,399,337.74**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81080 Manchester Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,324,100.66	96,206.93	6,227,893.73	0.00	0.00
Support Serv - Pupil	941,653.11	0.00	941,653.11	0.00	0.00
Support Serv - Instructional	231,251.70	0.00	231,251.70	0.00	0.00
Support Serv - Board of Ed	84,595.97	0.00	84,595.97	0.00	0.00
Support Serv - Executive Adm	272,959.23	0.00	272,959.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	653,253.29	0.00	653,253.29	0.00	0.00
Support Serv - Business	269,026.74	39,966.54	0.00	229,060.20	229,060.20
Operations and Maintenance	1,546,794.60	801.30	44,086.71	1,501,906.59	0.00
Pupil Transportation	436,800.63	0.00	436,800.63	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	149,396.56	0.00	7,153.73	142,242.83	142,242.83
Support Serv - Technology	340,186.44	0.00	115,530.28	224,656.16	224,656.16
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	331,463.82	8,041.24	323,422.58	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	218,492.91	1,567.83	216,925.08	0.00	0.00
Support Serv - Pupil	7,658.00	0.00	7,658.00	0.00	0.00
Support Serv - Instructional	74,793.68	0.00	74,793.68	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	8,597.70	0.00	6,954.39	1,643.31	1,643.31
Operations and Maintenance	9,452.89	0.00	1,000.00	8,452.89	0.00
Pupil Transportation	1,160.00	0.00	1,160.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,788.70	0.00	9,788.70	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	898,138.61	291,973.44	606,165.17	0.00	0.00
Community Services	774,213.44	21,962.38	752,251.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,227,766.88	5,227,766.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,349,115.68	9,349,115.68	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
	28,160,661.24	**15,037,402.22**	**11,015,297.04**	**2,107,961.98**	**597,602.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81100 Milan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,120,686.56	22,798.14	16,097,888.42	0.00	0.00
Support Serv - Pupil	4,274,026.87	0.00	4,274,026.87	0.00	0.00
Support Serv - Instructional	1,448,399.09	0.00	1,448,399.09	0.00	0.00
Support Serv - Board of Ed	105,190.95	0.00	105,190.95	0.00	0.00
Support Serv - Executive Adm	527,169.18	0.00	527,169.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,581,975.61	0.00	1,581,975.61	0.00	0.00
Support Serv - Business	448,724.67	54,263.49	0.00	394,461.18	394,461.18
Operations and Maintenance	4,427,559.43	6,495.00	177,469.10	4,243,595.33	0.00
Pupil Transportation	1,284,769.63	0.00	1,284,769.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,948.50	0.00	2,948.50	0.00	0.00
Support Serv - Staff & Personnel	16,457.31	0.00	4,463.15	11,994.16	11,994.16
Support Serv - Technology	916,976.96	95,767.00	7,697.08	813,512.88	813,512.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	200.00	0.00	200.00	0.00	0.00
Support Serv - Other	755,446.28	0.00	755,446.28	0.00	0.00
Community Services	1,301,899.40	36,618.50	1,265,280.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	70,669.03	70,669.03	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,759,237.83	514,181.99	1,245,055.84	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 **	7,575,981.00	7,575,981.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,618,318.30	**8,376,774.15**	**28,777,980.60**	**5,463,563.55**	**1,219,968.22**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81120 Saline Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,191,527.27	0.00	43,191,527.27	0.00	0.00
Support Serv - Pupil	8,584,531.60	0.00	8,584,531.60	0.00	0.00
Support Serv - Instructional	3,769,380.48	0.00	3,769,380.48	0.00	0.00
Support Serv - Board of Ed	245,955.80	0.00	245,955.80	0.00	0.00
Support Serv - Executive Adm	572,138.98	0.00	572,138.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,096,542.38	723.59	4,095,818.79	0.00	0.00
Support Serv - Business	1,021,106.40	0.00	0.00	1,021,106.40	1,021,106.40
Operations and Maintenance	6,996,942.32	271,183.12	276,082.67	6,449,676.53	0.00
Pupil Transportation	2,383,780.15	0.00	2,383,780.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	208,689.71	0.00	208,689.71	0.00	0.00
Support Serv - Staff & Personnel	740,314.95	0.00	132.50	740,182.45	740,182.45
Support Serv - Technology	684,994.82	611.12	0.00	684,383.70	684,383.70
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	1,393,517.17	16,683.57	1,376,833.60	0.00	0.00
Community Services	55,845.09	0.00	55,845.09	0.00	0.00
Payments to Government Agencies	20,000.00	20,000.00	0.00	0.00	0.00
Facilities Acquisition	10,235.00	10,235.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,376,029.73	9,694.75	1,366,334.98	0.00	0.00
Support Serv - Pupil	135,209.41	0.00	135,209.41	0.00	0.00
Support Serv - Instructional	285,943.55	0.00	285,943.55	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	21,559.00	0.00	0.00	21,559.00	21,559.00
Operations and Maintenance	119,227.77	0.00	8,849.11	110,378.66	0.00
Pupil Transportation	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Planning & Research	93,088.62	0.00	93,088.62	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,050,097.52	1,130,715.59	3,919,381.93	0.00	0.00
Community Services	3,931,033.51	32,860.25	3,898,173.26	0.00	0.00
Payments to Government Agencies	1,620,915.07	1,620,915.07	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,982,342.27	18,982,342.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,449,210.07	38,449,210.07	0.00	0.00	0.00
Trust Funds					
All Costs *	31,710.32	0.00	31,710.32	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	144,073,868.96	**60,545,174.40**	**74,501,407.82**	**9,027,286.74**	**2,467,231.55**

Michigan Department of Education
Costs for the Development of 2026-2027 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	7,137,172.17	76,817.87	7,060,354.30	0.00	0.00
Support Serv - Pupil	1,973,609.44	0.00	1,973,609.44	0.00	0.00
Support Serv - Instructional	963,882.42	0.00	963,882.42	0.00	0.00
Support Serv - Board of Ed	105,006.36	0.00	105,006.36	0.00	0.00
Support Serv - Executive Adm	415,975.81	0.00	415,975.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	540,118.51	0.00	540,118.51	0.00	0.00
Support Serv - Business	506,786.21	130,101.37	0.00	376,684.84	376,684.84
Operations and Maintenance	1,226,542.20	6,700.00	21,894.75	1,197,947.45	0.00
Pupil Transportation	740,354.27	27,860.00	712,494.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	164,189.45	0.00	164,189.45	0.00	0.00
Support Serv - Staff & Personnel	108,089.16	0.00	0.00	108,089.16	108,089.16
Support Serv - Technology	152,932.90	0.00	0.00	152,932.90	152,932.90
Support Serv - Pupil Accounting	62,183.88	0.00	62,183.88	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	395,113.21	11,831.31	383,281.90	0.00	0.00
Community Services	33,110.68	129.79	32,980.89	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	660.53	660.53	0.00	0.00	0.00
Operations and Maintenance	175,905.73	0.00	0.00	175,905.73	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	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	927,698.79	319,000.29	608,698.50	0.00	0.00
Community Services	1,451,788.65	23,788.00	1,428,000.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,835.00	6,835.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,965,687.28	4,965,687.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	620,515.76	620,515.76	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
	22,685,615.41	**6,199,527.20**	**14,474,528.13**	**2,011,560.08**	**637,706.90**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81900 Global Tech Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,260,660.56	0.00	1,260,660.56	0.00	0.00
Support Serv - Pupil	241,812.82	0.00	241,812.82	0.00	0.00
Support Serv - Instructional	171,754.67	0.00	171,754.67	0.00	0.00
Support Serv - Board of Ed	32,755.12	0.00	32,755.12	0.00	0.00
Support Serv - Executive Adm	112,059.88	0.00	112,059.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,370.82	0.00	161,370.82	0.00	0.00
Support Serv - Business	295,805.81	13,193.11	3,000.00	279,612.70	279,612.70
Operations and Maintenance	586,924.42	0.00	16,529.22	570,395.20	0.00
Pupil Transportation	9,196.39	0.00	9,196.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,563.38	0.00	5,563.38	0.00	0.00
Support Serv - Staff & Personnel	13,123.48	0.00	12,039.48	1,084.00	1,084.00
Support Serv - Technology	18,232.87	0.00	0.00	18,232.87	18,232.87
Support Serv - Pupil Accounting	10,773.08	0.00	10,773.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	245,155.43	139,668.84	105,486.59	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
	3,165,188.73	**152,861.95**	**2,143,002.01**	**869,324.77**	**298,929.57**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81901 Honey Creek Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,179,411.23	1,066.97	2,178,344.26	0.00	0.00
Support Serv - Pupil	195,662.28	0.00	195,662.28	0.00	0.00
Support Serv - Instructional	337,784.29	0.00	337,784.29	0.00	0.00
Support Serv - Board of Ed	38,972.07	0.00	38,972.07	0.00	0.00
Support Serv - Executive Adm	278,609.12	120.34	278,488.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	128,710.87	0.00	128,710.87	0.00	0.00
Support Serv - Business	137,125.22	0.00	0.00	137,125.22	137,125.22
Operations and Maintenance	204,381.98	0.00	0.00	204,381.98	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	7,460.93	0.00	1,510.00	5,950.93	5,950.93
Support Serv - Technology	70.00	0.00	0.00	70.00	70.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	300,968.62	9,320.29	291,648.33	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,809,156.61	**10,507.60**	**3,451,120.88**	**347,528.13**	**143,146.15**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81902 Central Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,614,905.42	0.00	3,614,905.42	0.00	0.00
Support Serv - Pupil	312,894.49	0.00	312,894.49	0.00	0.00
Support Serv - Instructional	506,943.22	0.00	506,943.22	0.00	0.00
Support Serv - Board of Ed	124,589.65	0.00	124,589.65	0.00	0.00
Support Serv - Executive Adm	463,414.52	0.00	463,414.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,017.64	0.00	161,017.64	0.00	0.00
Support Serv - Business	788,682.89	29,656.70	6,500.00	752,526.19	752,526.19
Operations and Maintenance	1,481,784.53	0.00	25,616.48	1,456,168.05	0.00
Pupil Transportation	396,255.96	0.00	396,255.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,986.17	0.00	14,986.17	0.00	0.00
Support Serv - Staff & Personnel	45,098.87	0.00	45,098.87	0.00	0.00
Support Serv - Technology	52,963.74	0.00	4,043.74	48,920.00	48,920.00
Support Serv - Pupil Accounting	29,045.47	0.00	29,045.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	99,394.87	0.00	99,394.87	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	537,981.97	295,570.49	242,411.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,638,859.41	**334,127.19**	**6,047,117.98**	**2,257,614.24**	**801,446.19**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81903 Washtenaw Technical Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,280,160.24	370,311.04	5,909,849.20	0.00	0.00
Support Serv - Pupil	965,593.92	0.00	965,593.92	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	30,273.05	0.00	30,273.05	0.00	0.00
Support Serv - Executive Adm	774,233.21	0.00	774,233.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	577,919.42	0.00	577,919.42	0.00	0.00
Support Serv - Business	411,846.44	0.00	0.00	411,846.44	411,846.44
Operations and Maintenance	148,093.91	0.00	131.00	147,962.91	0.00
Pupil Transportation	23,915.20	0.00	23,915.20	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	142,340.67	0.00	8,605.81	133,734.86	133,734.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,380.11	0.00	4,380.11	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	10,734.87	0.00	10,734.87	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
	9,369,491.04	**370,311.04**	**8,305,635.79**	**693,544.21**	**545,581.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81905 South Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,288,633.00	0.00	4,288,633.00	0.00	0.00
Support Serv - Pupil	323,623.00	0.00	323,623.00	0.00	0.00
Support Serv - Instructional	1,082,675.00	0.00	1,082,675.00	0.00	0.00
Support Serv - Board of Ed	142,039.00	0.00	142,039.00	0.00	0.00
Support Serv - Executive Adm	355,951.00	0.00	355,951.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	754,438.00	0.00	754,438.00	0.00	0.00
Support Serv - Business	341,673.00	0.00	0.00	341,673.00	341,673.00
Operations and Maintenance	1,673,190.00	0.00	0.00	1,673,190.00	0.00
Pupil Transportation	19,912.00	0.00	19,912.00	0.00	0.00
Support Serv - Planning & Research	12,567.00	0.00	12,567.00	0.00	0.00
Support Serv - Communication	95,370.00	0.00	95,370.00	0.00	0.00
Support Serv - Staff & Personnel	610,268.00	0.00	0.00	610,268.00	610,268.00
Support Serv - Technology	126,323.00	0.00	0.00	126,323.00	126,323.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	87,711.00	0.00	87,711.00	0.00	0.00
Support Serv - Other	30,800.00	0.00	30,800.00	0.00	0.00
Community Services	6,636.00	0.00	6,636.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,951,809.00	**0.00**	**7,200,355.00**	**2,751,454.00**	**1,078,264.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81906 Fortis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,817,532.00	0.00	4,817,532.00	0.00	0.00
Support Serv - Pupil	468,147.00	0.00	468,147.00	0.00	0.00
Support Serv - Instructional	1,163,525.00	0.00	1,163,525.00	0.00	0.00
Support Serv - Board of Ed	97,965.00	0.00	97,965.00	0.00	0.00
Support Serv - Executive Adm	295,173.00	0.00	295,173.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	747,772.00	0.00	747,772.00	0.00	0.00
Support Serv - Business	138,196.00	0.00	0.00	138,196.00	138,196.00
Operations and Maintenance	1,473,158.00	0.00	0.00	1,473,158.00	0.00
Pupil Transportation	89,848.00	0.00	89,848.00	0.00	0.00
Support Serv - Planning & Research	5,086.00	0.00	5,086.00	0.00	0.00
Support Serv - Communication	55,090.00	0.00	55,090.00	0.00	0.00
Support Serv - Staff & Personnel	222,506.00	0.00	0.00	222,506.00	222,506.00
Support Serv - Technology	109,195.00	0.00	0.00	109,195.00	109,195.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	35,526.00	0.00	35,526.00	0.00	0.00
Support Serv - Other	25,375.00	0.00	25,375.00	0.00	0.00
Community Services	71,045.00	0.00	71,045.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,815,139.00	**0.00**	**7,872,084.00**	**1,943,055.00**	**469,897.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81908 Multicultural Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,554,423.19	0.00	1,554,423.19	0.00	0.00
Support Serv - Pupil	89,894.15	0.00	89,894.15	0.00	0.00
Support Serv - Instructional	138,351.30	0.00	138,351.30	0.00	0.00
Support Serv - Board of Ed	71,102.13	0.00	71,102.13	0.00	0.00
Support Serv - Executive Adm	554,892.64	0.00	554,892.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	164,881.27	0.00	164,881.27	0.00	0.00
Support Serv - Business	15,486.44	14,990.94	0.00	495.50	495.50
Operations and Maintenance	403,742.77	0.00	1,072.31	402,670.46	0.00
Pupil Transportation	772,146.52	369,526.00	402,620.52	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	1,591.25	0.00	0.00	1,591.25	1,591.25
Support Serv - Technology	184,057.89	0.00	23,378.00	160,679.89	160,679.89
Support Serv - Pupil Accounting	20,493.22	0.00	20,493.22	0.00	0.00
Support Serv - Central - Other	4,000.00	0.00	4,000.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,819.76	0.00	5,819.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,551,770.00	1,551,770.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	461,900.57	333,941.02	127,959.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,994,553.10	**2,270,227.96**	**3,158,888.04**	**565,437.10**	**162,766.64**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81909 Arbor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,957,990.00	0.00	1,957,990.00	0.00	0.00
Support Serv - Pupil	261,719.00	0.00	261,719.00	0.00	0.00
Support Serv - Instructional	522,165.00	0.00	522,165.00	0.00	0.00
Support Serv - Board of Ed	50,127.00	0.00	50,127.00	0.00	0.00
Support Serv - Executive Adm	126,653.00	0.00	126,653.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	604,674.00	0.00	604,674.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,547,131.00	0.00	0.00	1,547,131.00	0.00
Pupil Transportation	53,877.00	0.00	53,877.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	15,141.00	0.00	15,141.00	0.00	0.00
Support Serv - Staff & Personnel	55,533.00	0.00	0.00	55,533.00	55,533.00
Support Serv - Technology	65,026.00	0.00	0.00	65,026.00	65,026.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	77,309.00	0.00	77,309.00	0.00	0.00
Community Services	1,701.00	0.00	1,701.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,468,153.00	**0.00**	**3,694,919.00**	**1,773,234.00**	**226,103.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81910 East Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,300,913.00	0.00	3,300,913.00	0.00	0.00
Support Serv - Pupil	465,830.00	0.00	465,830.00	0.00	0.00
Support Serv - Instructional	768,427.00	0.00	768,427.00	0.00	0.00
Support Serv - Board of Ed	72,856.00	0.00	72,856.00	0.00	0.00
Support Serv - Executive Adm	165,621.00	0.00	165,621.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	666,723.00	0.00	666,723.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,353,729.00	0.00	385.00	1,353,344.00	0.00
Pupil Transportation	77,405.00	0.00	77,405.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	13,919.00	0.00	13,919.00	0.00	0.00
Support Serv - Staff & Personnel	90,736.00	0.00	0.00	90,736.00	90,736.00
Support Serv - Technology	58,928.00	0.00	0.00	58,928.00	58,928.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	24,925.00	0.00	24,925.00	0.00	0.00
Community Services	4,243.00	0.00	4,243.00	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,193,362.00	**0.00**	**5,584,810.00**	**1,608,552.00**	**255,208.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81912 South Pointe Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,467,801.00	0.00	4,467,801.00	0.00	0.00
Support Serv - Pupil	465,687.00	0.00	465,687.00	0.00	0.00
Support Serv - Instructional	887,020.00	0.00	887,020.00	0.00	0.00
Support Serv - Board of Ed	74,095.00	0.00	74,095.00	0.00	0.00
Support Serv - Executive Adm	249,593.00	0.00	249,593.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	667,369.00	0.00	667,369.00	0.00	0.00
Support Serv - Business	105,882.00	0.00	0.00	105,882.00	105,882.00
Operations and Maintenance	1,523,962.00	0.00	0.00	1,523,962.00	0.00
Pupil Transportation	66,817.00	0.00	66,817.00	0.00	0.00
Support Serv - Planning & Research	3,444.00	0.00	3,444.00	0.00	0.00
Support Serv - Communication	33,875.00	0.00	33,875.00	0.00	0.00
Support Serv - Staff & Personnel	122,970.00	0.00	0.00	122,970.00	122,970.00
Support Serv - Technology	55,312.00	0.00	0.00	55,312.00	55,312.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,605.00	0.00	20,605.00	0.00	0.00
Support Serv - Other	32,391.00	0.00	32,391.00	0.00	0.00
Community Services	74,855.00	0.00	74,855.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,851,678.00	**0.00**	**7,043,552.00**	**1,808,126.00**	**284,164.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81913 Livingston Classical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,698,807.77	49,262.30	1,649,545.47	0.00	0.00
Support Serv - Pupil	147,942.16	0.00	147,942.16	0.00	0.00
Support Serv - Instructional	15,194.53	0.00	15,194.53	0.00	0.00
Support Serv - Board of Ed	21,182.13	0.00	21,182.13	0.00	0.00
Support Serv - Executive Adm	413,497.61	0.00	413,497.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	366,157.36	0.00	366,157.36	0.00	0.00
Support Serv - Business	561.00	0.00	0.00	561.00	561.00
Operations and Maintenance	104,280.18	8,316.82	16,836.58	79,126.78	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	24,067.23	0.00	24,067.23	0.00	0.00
Support Serv - Staff & Personnel	10,435.15	0.00	0.00	10,435.15	10,435.15
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	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
	2,815,325.12	**57,579.12**	**2,667,623.07**	**90,122.93**	**10,996.15**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81915 Pittsfield Acres Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	481,984.31	0.00	481,984.31	0.00	0.00
Support Serv - Pupil	37,483.09	0.00	37,483.09	0.00	0.00
Support Serv - Instructional	130,580.23	0.00	130,580.23	0.00	0.00
Support Serv - Board of Ed	24,033.48	0.00	24,033.48	0.00	0.00
Support Serv - Executive Adm	64,194.64	0.00	64,194.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	88,884.96	0.00	88,884.96	0.00	0.00
Support Serv - Business	120,279.39	0.00	0.00	120,279.39	120,279.39
Operations and Maintenance	364,462.57	51,719.09	0.00	312,743.48	0.00
Pupil Transportation	39,775.64	0.00	39,775.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,225.28	0.00	2,225.28	0.00	0.00
Support Serv - Staff & Personnel	3,357.51	0.00	3,357.51	0.00	0.00
Support Serv - Technology	16,296.34	0.00	0.00	16,296.34	16,296.34
Support Serv - Pupil Accounting	4,609.42	0.00	4,609.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	63,658.06	19,653.68	44,004.38	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
	1,441,824.92	**71,372.77**	**921,132.94**	**449,319.21**	**136,575.73**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
81916 GEE Compass Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	283,575.40	6,000.00	277,575.40	0.00	0.00
Support Serv - Pupil	109,314.23	0.00	109,314.23	0.00	0.00
Support Serv - Instructional	111,552.65	0.00	111,552.65	0.00	0.00
Support Serv - Board of Ed	34,234.52	0.00	34,234.52	0.00	0.00
Support Serv - Executive Adm	176,068.48	0.00	176,068.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,883.68	0.00	120,883.68	0.00	0.00
Support Serv - Business	489,799.20	0.00	0.00	489,799.20	489,799.20
Operations and Maintenance	236,929.45	0.00	0.00	236,929.45	0.00
Pupil Transportation	697.49	0.00	697.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,720.92	0.00	1,720.92	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	367,355.75	0.00	0.00	367,355.75	367,355.75
Support Serv - Pupil Accounting	3,302.68	0.00	3,302.68	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	10,751.36	0.00	10,751.36	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,946,185.81	**6,000.00**	**846,101.41**	**1,094,084.40**	**857,154.95**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82000 Wayne RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	165,451.32	0.00	165,451.32	0.00	0.00
Support Serv - Pupil	2,367,280.14	0.00	2,367,280.14	0.00	0.00
Support Serv - Instructional	21,105,416.07	0.00	21,105,416.07	0.00	0.00
Support Serv - Board of Ed	187,000.91	0.00	187,000.91	0.00	0.00
Support Serv - Executive Adm	1,210,263.12	0.00	1,210,263.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,147,155.44	1,589.76	357,120.16	788,445.52	788,445.52
Operations and Maintenance	3,693,621.32	9,330.48	55,594.16	3,628,696.68	0.00
Pupil Transportation	386,295.37	0.00	386,295.37	0.00	0.00
Support Serv - Planning & Research	1,618,486.94	0.00	1,618,486.94	0.00	0.00
Support Serv - Communication	2,100,743.83	0.00	2,100,743.83	0.00	0.00
Support Serv - Staff & Personnel	1,188,730.01	0.00	355,036.69	833,693.32	833,693.32
Support Serv - Technology	1,829,548.76	530,510.99	187,118.34	1,111,919.43	1,111,919.43
Support Serv - Pupil Accounting	479,161.66	0.00	479,161.66	0.00	0.00
Support Serv - Central - Other	235,129.63	0.00	235,129.63	0.00	0.00
Support Serv - Other	1,859.30	0.00	1,859.30	0.00	0.00
Community Services	609,199.02	0.00	609,199.02	0.00	0.00
Payments to Government Agencies	162,935,076.10	162,935,076.10	0.00	0.00	0.00
Facilities Acquisition	188,087.07	157,949.57	30,137.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	6,778,419.01	813,936.03	5,964,482.98	0.00	0.00
Support Serv - Instructional	4,348,383.06	409.36	4,347,973.70	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	157,491.89	0.00	157,491.89	0.00	0.00
Support Serv - Grant Writer	155,343.19	0.00	155,343.19	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,049,216.70	26.42	115,995.90	933,194.38	933,194.38
Operations and Maintenance	2,843,186.13	0.00	17,935.75	2,825,250.38	0.00
Pupil Transportation	89,392.97	0.00	89,392.97	0.00	0.00
Support Serv - Planning & Research	2,294,676.31	0.00	2,294,676.31	0.00	0.00
Support Serv - Communication	157,551.02	2,963.67	154,587.35	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,295,173.42	0.00	42,207.09	12,252,966.33	12,252,966.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	695,775.08	202,893.76	492,881.32	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	76,243.08	0.00	76,243.08	0.00	0.00
Payments to Government Agencies	468,188,805.72	467,965,587.71	223,218.01	0.00	0.00
Facilities Acquisition	12,097,295.65	12,097,295.65	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	5,579,362.14	5,579,362.14	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
	718,254,821.38	**650,296,931.64**	**45,583,723.70**	**22,374,166.04**	**15,920,218.98**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,130,208.00	0.00	0.00	1,130,208.00	1,130,208.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	180,847,500.00	180,847,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	181,977,708.00	**180,847,500.00**	**0.00**	**1,130,208.00**	**1,130,208.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	562,706,592.35	2,249,924.76	560,456,667.59	0.00	0.00
Support Serv - Pupil	121,024,067.89	3,878.78	121,020,189.11	0.00	0.00
Support Serv - Instructional	59,919,283.01	292,322.14	59,626,960.87	0.00	0.00
Support Serv - Board of Ed	1,444,374.32	4,187.31	1,440,187.01	0.00	0.00
Support Serv - Executive Adm	6,354,771.10	4,737.70	6,350,033.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	59,172,215.49	239,336.58	58,932,878.91	0.00	0.00
Support Serv - Business	11,689,180.61	3,353.07	0.00	11,685,827.54	11,685,827.54
Operations and Maintenance	152,898,686.55	10,051.52	33,816,534.09	119,072,100.94	0.00
Pupil Transportation	50,553,725.27	294,647.12	50,259,078.15	0.00	0.00
Support Serv - Planning & Research	4,581,369.23	61,690.39	4,519,678.84	0.00	0.00
Support Serv - Communication	3,043,323.42	294,251.87	2,749,071.55	0.00	0.00
Support Serv - Staff & Personnel	8,954,004.96	1,300,979.86	-901.17	7,653,926.27	7,653,926.27
Support Serv - Technology	25,929,307.86	2,717,758.49	0.00	23,211,549.37	23,211,549.37
Support Serv - Pupil Accounting	181,212.36	0.00	181,212.36	0.00	0.00
Support Serv - Central - Other	5,354,973.43	3,774.40	5,351,199.03	0.00	0.00
Support Serv - Other	4,326,978.17	109,993.24	4,216,984.93	0.00	0.00
Community Services	10,760,979.36	156,539.65	10,604,439.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,845,225.19	31,147,934.94	1,697,290.25	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	3,305,840.99	0.00	0.00	3,305,840.99	3,305,840.99
Operations and Maintenance	80,020.01	80,020.01	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	48,268,628.03	21,276,151.68	26,992,476.35	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,505,556.08	18,505,556.08	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
	1,191,900,315.68	**78,757,089.59**	**948,213,980.98**	**164,929,245.11**	**45,857,144.17**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82020 Allen Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,482,790.42	12,122.26	34,470,668.16	0.00	0.00
Support Serv - Pupil	4,320,410.21	0.00	4,320,410.21	0.00	0.00
Support Serv - Instructional	2,901,267.59	0.00	2,901,267.59	0.00	0.00
Support Serv - Board of Ed	124,781.73	0.00	124,781.73	0.00	0.00
Support Serv - Executive Adm	561,838.51	0.00	561,838.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,813,367.09	0.00	2,813,367.09	0.00	0.00
Support Serv - Business	666,804.34	0.00	10,327.81	656,476.53	656,476.53
Operations and Maintenance	5,394,802.72	12,381.69	192,666.39	5,189,754.64	0.00
Pupil Transportation	1,551,540.43	0.00	1,551,540.43	0.00	0.00
Support Serv - Planning & Research	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Communication	46,518.85	0.00	46,518.85	0.00	0.00
Support Serv - Staff & Personnel	247,587.83	0.00	2,017.30	245,570.53	245,570.53
Support Serv - Technology	846,026.64	5,048.50	3,959.33	837,018.81	837,018.81
Support Serv - Pupil Accounting	78,264.14	0.00	78,264.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	855,859.78	37,866.27	817,993.51	0.00	0.00
Community Services	779,396.18	32,323.39	747,072.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,068,416.95	1,431,497.87	1,636,919.08	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 **	8,124,650.42	8,124,650.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,610,553.97	12,610,553.97	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
	79,475,877.80	**22,266,444.37**	**50,280,612.92**	**6,928,820.51**	**1,739,065.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82030 Dearborn City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	212,166,112.01	178,159.72	211,987,952.29	0.00	0.00
Support Serv - Pupil	25,697,919.26	0.00	25,697,919.26	0.00	0.00
Support Serv - Instructional	23,798,779.29	130,315.71	23,668,463.58	0.00	0.00
Support Serv - Board of Ed	450,865.76	0.00	450,865.76	0.00	0.00
Support Serv - Executive Adm	1,251,153.03	0.00	1,251,153.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	19,787,016.45	0.00	19,787,016.45	0.00	0.00
Support Serv - Business	3,511,094.59	204,058.86	33,091.90	3,273,943.83	3,273,943.83
Operations and Maintenance	33,467,276.97	275,611.86	794,092.95	32,397,572.16	0.00
Pupil Transportation	16,575,060.14	686,341.18	15,888,718.96	0.00	0.00
Support Serv - Planning & Research	897,121.30	0.00	897,121.30	0.00	0.00
Support Serv - Communication	754,947.69	0.00	754,947.69	0.00	0.00
Support Serv - Staff & Personnel	2,574,985.30	2,369.44	436,432.93	2,136,182.93	2,136,182.93
Support Serv - Technology	3,061,768.21	1,132,055.29	436,241.08	1,493,471.84	1,493,471.84
Support Serv - Pupil Accounting	951,413.15	0.00	951,413.15	0.00	0.00
Support Serv - Central - Other	95,139.60	0.00	95,139.60	0.00	0.00
Support Serv - Other	3,332,432.18	101,468.57	3,230,963.61	0.00	0.00
Community Services	3,647,438.45	0.00	3,647,438.45	0.00	0.00
Payments to Government Agencies	25,429.88	25,429.88	0.00	0.00	0.00
Facilities Acquisition	2,498,276.91	2,419,689.77	78,587.14	0.00	0.00
Special Revenue Funds					
Instructional	20,384,611.82	131,630.38	20,252,981.44	0.00	0.00
Support Serv - Pupil	7,153,502.93	0.00	7,153,502.93	0.00	0.00
Support Serv - Instructional	3,415,186.57	0.00	3,415,186.57	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	33,847.56	0.00	0.00	33,847.56	33,847.56
Operations and Maintenance	144,086.88	7,942.88	99,144.00	37,000.00	0.00
Pupil Transportation	39,240.05	0.00	39,240.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,080.00	0.00	45,080.00	0.00	0.00
Support Serv - Staff & Personnel	1,553.53	0.00	0.00	1,553.53	1,553.53
Support Serv - Technology	36,453.13	0.00	0.00	36,453.13	36,453.13
Support Serv - Pupil Accounting	124,993.01	0.00	124,993.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	16,004,170.27	6,345,962.02	9,658,208.25	0.00	0.00
Community Services	1,085,482.49	0.00	1,085,482.49	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 **	7,849,668.80	7,849,668.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,395,554.52	29,395,554.52	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
	440,257,661.73	**48,886,258.88**	**351,961,377.87**	**39,410,024.98**	**6,975,452.82**

Michigan Department of Education
Costs for the Development of 2026-2027 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	29,134,750.11	0.00	29,134,750.11	0.00	0.00
Support Serv - Pupil	3,211,584.31	0.00	3,211,584.31	0.00	0.00
Support Serv - Instructional	972,372.90	0.00	972,372.90	0.00	0.00
Support Serv - Board of Ed	359,400.34	0.00	359,400.34	0.00	0.00
Support Serv - Executive Adm	1,065,878.54	11,000.00	1,054,878.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,567,401.06	0.00	2,567,401.06	0.00	0.00
Support Serv - Business	444,151.01	0.00	827.00	443,324.01	443,324.01
Operations and Maintenance	4,148,970.23	364,533.34	455,711.13	3,328,725.76	0.00
Pupil Transportation	647,379.45	0.00	647,379.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,664.34	0.00	1,664.34	0.00	0.00
Support Serv - Staff & Personnel	10,693.24	0.00	6,250.24	4,443.00	4,443.00
Support Serv - Technology	1,242,292.86	587,165.53	0.00	655,127.33	655,127.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	145,500.00	0.00	145,500.00	0.00	0.00
Support Serv - Other	689,822.64	0.00	689,822.64	0.00	0.00
Community Services	504,163.36	0.00	504,163.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,046,238.44	1,046,238.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,509,435.02	1,088,345.88	1,421,089.14	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 **	699,500.00	699,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,329,633.16	1,329,633.16	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
	50,730,831.01	**5,126,416.35**	**41,172,794.56**	**4,431,620.10**	**1,102,894.34**

Michigan Department of Education
Costs for the Development of 2026-2027 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	27,016,936.24	45,856.04	26,971,080.20	0.00	0.00
Support Serv - Pupil	3,212,911.93	0.00	3,212,911.93	0.00	0.00
Support Serv - Instructional	2,268,096.91	0.00	2,268,096.91	0.00	0.00
Support Serv - Board of Ed	76,499.66	0.00	76,499.66	0.00	0.00
Support Serv - Executive Adm	553,799.32	570.92	553,228.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,505,926.64	0.00	2,505,926.64	0.00	0.00
Support Serv - Business	1,683,347.87	1,078,763.91	0.00	604,583.96	604,583.96
Operations and Maintenance	5,753,854.54	7,350.00	538,904.44	5,207,600.10	0.00
Pupil Transportation	3,154,783.04	0.00	3,154,783.04	0.00	0.00
Support Serv - Planning & Research	4,331.67	0.00	4,331.67	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	187,758.15	0.00	37,693.41	150,064.74	150,064.74
Support Serv - Technology	1,313,668.67	0.00	39,229.00	1,274,439.67	1,274,439.67
Support Serv - Pupil Accounting	83,320.34	0.00	83,320.34	0.00	0.00
Support Serv - Central - Other	83,613.75	0.00	83,613.75	0.00	0.00
Support Serv - Other	504,840.21	0.00	504,840.21	0.00	0.00
Community Services	59,143.76	0.00	59,143.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	534,651.52	534,651.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	177,135.67	0.00	177,135.67	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,280,480.51	1,094,319.83	1,186,160.68	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	6,465,546.72	6,465,546.72	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
	57,920,647.12	**9,227,058.94**	**41,456,899.71**	**7,236,688.47**	**2,029,088.37**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82050 Garden City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,180,737.29	47,445.98	29,133,291.31	0.00	0.00
Support Serv - Pupil	5,856,646.03	0.00	5,856,646.03	0.00	0.00
Support Serv - Instructional	2,061,054.64	0.00	2,061,054.64	0.00	0.00
Support Serv - Board of Ed	94,527.48	0.00	94,527.48	0.00	0.00
Support Serv - Executive Adm	591,242.73	0.00	591,242.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,744,277.49	0.00	3,744,277.49	0.00	0.00
Support Serv - Business	936,944.08	0.00	5,854.53	931,089.55	931,089.55
Operations and Maintenance	3,926,774.52	29,999.98	78,953.87	3,817,820.67	0.00
Pupil Transportation	1,576,321.04	78,502.83	1,497,818.21	0.00	0.00
Support Serv - Planning & Research	19,029.00	0.00	19,029.00	0.00	0.00
Support Serv - Communication	12,150.25	0.00	12,150.25	0.00	0.00
Support Serv - Staff & Personnel	583,302.53	0.00	20,700.66	562,601.87	562,601.87
Support Serv - Technology	1,403,349.40	66,920.47	0.00	1,336,428.93	1,336,428.93
Support Serv - Pupil Accounting	201,295.60	0.00	201,295.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	549,515.52	0.00	549,515.52	0.00	0.00
Community Services	28,688.37	0.00	28,688.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	445,745.47	445,745.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,017,679.51	42,116.01	10,975,563.50	0.00	0.00
Support Serv - Pupil	2,409,846.17	0.00	2,409,846.17	0.00	0.00
Support Serv - Instructional	1,146,073.85	0.00	1,146,073.85	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	647,006.25	18,203.00	0.00	628,803.25	0.00
Pupil Transportation	20,489.09	0.00	20,489.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,095,513.15	1,306,292.87	1,789,220.28	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 **	4,447,950.00	4,447,950.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,024,052.43	8,024,052.43	0.00	0.00	0.00
Trust Funds					
All Costs *	4,033.57	0.00	4,033.57	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	82,024,245.46	**14,507,229.04**	**60,240,272.15**	**7,276,744.27**	**2,830,120.35**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82055 Grosse Pointe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	59,167,654.19	4,041.89	59,163,612.30	0.00	0.00
Support Serv - Pupil	7,369,065.62	0.00	7,369,065.62	0.00	0.00
Support Serv - Instructional	3,390,721.10	0.00	3,390,721.10	0.00	0.00
Support Serv - Board of Ed	536,933.30	0.00	536,933.30	0.00	0.00
Support Serv - Executive Adm	885,236.65	0.00	885,236.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,730,609.52	0.00	6,730,609.52	0.00	0.00
Support Serv - Business	1,456,746.32	110,913.77	0.00	1,345,832.55	1,345,832.55
Operations and Maintenance	11,780,508.16	84,458.14	2,500.00	11,693,550.02	0.00
Pupil Transportation	1,985,232.39	0.00	1,985,232.39	0.00	0.00
Support Serv - Planning & Research	54,381.33	0.00	54,381.33	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,066,479.96	0.00	65,908.97	1,000,570.99	1,000,570.99
Support Serv - Technology	2,269,768.02	0.00	233,832.84	2,035,935.18	2,035,935.18
Support Serv - Pupil Accounting	105,700.83	0.00	105,700.83	0.00	0.00
Support Serv - Central - Other	91,292.83	0.00	91,292.83	0.00	0.00
Support Serv - Other	2,905,304.32	0.00	2,905,304.32	0.00	0.00
Community Services	730,254.92	1,489.32	728,765.60	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	8,035,426.99	0.00	8,035,426.99	0.00	0.00
Support Serv - Pupil	3,666,682.43	0.00	3,666,682.43	0.00	0.00
Support Serv - Instructional	703,808.24	0.00	703,808.24	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	58,953.96	0.00	0.00	58,953.96	0.00
Pupil Transportation	14,866.00	0.00	14,866.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,442,721.52	895,649.82	3,547,071.70	0.00	0.00
Community Services	2,582,274.28	2,331.04	2,579,943.24	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 **	10,434,960.30	10,434,960.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,373,802.27	4,373,802.27	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
	134,839,385.45	**15,907,646.55**	**102,796,896.20**	**16,134,842.70**	**4,382,338.72**

Michigan Department of Education
Costs for the Development of 2026-2027 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	34,528,196.82	88,868.14	34,439,328.68	0.00	0.00
Support Serv - Pupil	5,565,748.96	17,051.79	5,548,697.17	0.00	0.00
Support Serv - Instructional	7,073,821.46	17,051.79	7,056,769.67	0.00	0.00
Support Serv - Board of Ed	523,546.72	0.00	523,546.72	0.00	0.00
Support Serv - Executive Adm	857,750.20	5,683.93	852,066.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,304,552.47	43,059.63	3,261,492.84	0.00	0.00
Support Serv - Business	880,213.57	22,735.72	7,400.00	850,077.85	850,077.85
Operations and Maintenance	5,425,126.48	43,665.56	1,237,629.84	4,143,831.08	0.00
Pupil Transportation	3,379,263.42	15,890.00	3,363,373.42	0.00	0.00
Support Serv - Planning & Research	95,460.14	0.00	95,460.14	0.00	0.00
Support Serv - Communication	18,666.77	0.00	18,666.77	0.00	0.00
Support Serv - Staff & Personnel	769,492.67	5,683.93	77,045.08	686,763.66	686,763.66
Support Serv - Technology	1,621,178.72	5,683.93	43,451.92	1,572,042.87	1,572,042.87
Support Serv - Pupil Accounting	49,701.75	0.00	49,701.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	609,678.84	1,531.27	608,147.57	0.00	0.00
Community Services	532,257.01	5,683.93	526,573.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,908,192.80	15,548,822.09	1,359,370.71	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	38,182.49	0.00	0.00	38,182.49	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	10,599.84	0.00	10,599.84	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,128,706.52	1,411,893.38	1,716,813.14	0.00	0.00
Community Services	832,467.85	15,594.14	816,873.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	304.05	304.05	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,045,195.30	1,045,195.30	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
	87,198,304.85	**18,294,398.58**	**61,613,008.32**	**7,290,897.95**	**3,108,884.38**

Michigan Department of Education
Costs for the Development of 2026-2027 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	52,466,583.64	140,212.86	52,326,370.78	0.00	0.00
Support Serv - Pupil	11,682,926.46	0.00	11,682,926.46	0.00	0.00
Support Serv - Instructional	3,944,437.10	9,649.60	3,934,787.50	0.00	0.00
Support Serv - Board of Ed	238,675.09	0.00	238,675.09	0.00	0.00
Support Serv - Executive Adm	542,986.43	0.00	542,986.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,667,833.68	1,534.60	4,666,299.08	0.00	0.00
Support Serv - Business	1,232,188.45	15,925.63	39,121.09	1,177,141.73	1,177,141.73
Operations and Maintenance	10,545,045.70	146,134.91	1,582,565.31	8,816,345.48	0.00
Pupil Transportation	2,371,132.99	0.00	2,371,132.99	0.00	0.00
Support Serv - Planning & Research	5,450.00	0.00	5,450.00	0.00	0.00
Support Serv - Communication	86,928.25	0.00	86,928.25	0.00	0.00
Support Serv - Staff & Personnel	767,046.24	542.00	51,031.45	715,472.79	715,472.79
Support Serv - Technology	1,251,732.60	4,321.33	1,400.80	1,246,010.47	1,246,010.47
Support Serv - Pupil Accounting	168,902.14	0.00	168,902.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,164,060.99	14,900.00	1,149,160.99	0.00	0.00
Community Services	188,402.87	0.00	188,402.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,630,127.92	2,630,127.92	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,900,523.40	14,340.40	15,886,183.00	0.00	0.00
Support Serv - Pupil	9,965,181.30	6,750.00	9,958,431.30	0.00	0.00
Support Serv - Instructional	2,170,093.33	0.00	2,170,093.33	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	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	28,254.66	0.00	28,254.66	0.00	0.00
Pupil Transportation	20,446.26	0.00	20,446.26	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	45,204.18	0.00	12,934.63	32,269.55	32,269.55
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,569,428.13	2,679,104.96	2,890,323.17	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	153,267.75	153,267.75	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,069,878.28	5,069,878.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,673,044.63	17,673,044.63	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
	150,549,782.47	**28,559,734.87**	**110,002,807.58**	**11,987,240.02**	**3,170,894.54**

Michigan Department of Education
Costs for the Development of 2026-2027 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	120,078,279.75	291,382.69	119,786,897.06	0.00	0.00
Support Serv - Pupil	14,063,829.88	0.00	14,063,829.88	0.00	0.00
Support Serv - Instructional	10,972,863.20	0.00	10,972,863.20	0.00	0.00
Support Serv - Board of Ed	314,502.32	0.00	314,502.32	0.00	0.00
Support Serv - Executive Adm	613,567.39	0.00	613,567.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,640,600.13	0.00	11,640,600.13	0.00	0.00
Support Serv - Business	1,869,207.29	0.00	177,746.60	1,691,460.69	1,691,460.69
Operations and Maintenance	22,926,722.21	153,092.01	1,898,211.20	20,875,419.00	0.00
Pupil Transportation	9,357,573.16	200,868.00	9,156,705.16	0.00	0.00
Support Serv - Planning & Research	213,449.75	0.00	213,449.75	0.00	0.00
Support Serv - Communication	578,318.51	0.00	578,318.51	0.00	0.00
Support Serv - Staff & Personnel	1,525,015.77	0.00	50,316.36	1,474,699.41	1,474,699.41
Support Serv - Technology	4,467,296.21	997,431.13	314,041.55	3,155,823.53	3,155,823.53
Support Serv - Pupil Accounting	176,595.51	0.00	176,595.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,787,584.89	1,869.99	2,785,714.90	0.00	0.00
Community Services	3,042,599.48	27,930.64	3,014,668.84	0.00	0.00
Payments to Government Agencies	57,600.00	57,600.00	0.00	0.00	0.00
Facilities Acquisition	2,500.00	2,500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,617,597.47	223,615.20	10,393,982.27	0.00	0.00
Support Serv - Pupil	5,257,152.96	0.00	5,257,152.96	0.00	0.00
Support Serv - Instructional	2,262,499.29	0.00	2,262,499.29	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357,200.61	0.00	357,200.61	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	617.01	0.00	0.00	617.01	0.00
Pupil Transportation	10,645.25	0.00	10,645.25	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	8,645,000.69	3,294,640.16	5,350,360.53	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 **	22,568,371.82	22,568,371.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,781,976.49	36,781,976.49	0.00	0.00	0.00
Trust Funds					
All Costs *	11,000.00	0.00	11,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	23,468,305.73	23,468,305.73	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	314,668,472.77	**88,069,583.86**	**199,400,869.27**	**27,198,019.64**	**6,321,983.63**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82100 Plymouth-Canton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	138,928,231.77	142,908.46	138,785,323.31	0.00	0.00
Support Serv - Pupil	22,196,781.04	556.00	22,196,225.04	0.00	0.00
Support Serv - Instructional	19,807,177.88	66,932.67	19,740,245.21	0.00	0.00
Support Serv - Board of Ed	1,052,947.99	9,050.78	1,043,897.21	0.00	0.00
Support Serv - Executive Adm	654,023.42	0.00	654,023.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	14,565,232.92	0.00	14,565,232.92	0.00	0.00
Support Serv - Business	2,113,013.32	109,043.88	33,625.87	1,970,343.57	1,970,343.57
Operations and Maintenance	22,903,559.14	372,263.40	722,266.09	21,809,029.65	0.00
Pupil Transportation	12,667,730.27	21,565.84	12,646,164.43	0.00	0.00
Support Serv - Planning & Research	201,343.08	0.00	201,343.08	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,958,177.77	0.00	16,230.94	1,941,946.83	1,941,946.83
Support Serv - Technology	2,760,980.03	5,487.95	6,386.57	2,749,105.51	2,749,105.51
Support Serv - Pupil Accounting	596,436.31	0.00	596,436.31	0.00	0.00
Support Serv - Central - Other	89,107.74	0.00	89,107.74	0.00	0.00
Support Serv - Other	3,161,827.95	445,486.85	2,716,341.10	0.00	0.00
Community Services	1,237,701.33	33.23	1,237,668.10	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	6,370,841.60	0.00	6,370,841.60	0.00	0.00
Support Serv - Pupil	3,142,206.35	0.00	3,142,206.35	0.00	0.00
Support Serv - Instructional	835,398.22	0.00	835,398.22	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	9,749.11	0.00	9,749.11	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	662.50	0.00	0.00	662.50	662.50
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	14,211,461.66	4,443,675.16	9,767,786.50	0.00	0.00
Community Services	4,217,087.31	9,442.62	4,207,644.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	32,144,910.49	32,144,910.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	33,307,239.85	33,307,239.85	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	26,950,024.44	26,950,024.44	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	366,112,653.49	**98,057,421.62**	**239,584,143.81**	**28,471,088.06**	**6,662,058.41**

Michigan Department of Education
Costs for the Development of 2026-2027 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	24,167,508.14	841.02	24,166,667.12	0.00	0.00
Support Serv - Pupil	3,263,852.54	0.00	3,263,852.54	0.00	0.00
Support Serv - Instructional	1,068,909.84	0.00	1,068,909.84	0.00	0.00
Support Serv - Board of Ed	115,962.41	0.00	115,962.41	0.00	0.00
Support Serv - Executive Adm	617,184.28	0.00	617,184.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,346,007.16	0.00	2,346,007.16	0.00	0.00
Support Serv - Business	806,523.14	0.00	69,848.30	736,674.84	736,674.84
Operations and Maintenance	6,079,572.50	0.00	443,915.81	5,635,656.69	0.00
Pupil Transportation	2,534,940.15	14,111.68	2,520,828.47	0.00	0.00
Support Serv - Planning & Research	226,279.00	0.00	226,279.00	0.00	0.00
Support Serv - Communication	62,650.86	0.00	62,650.86	0.00	0.00
Support Serv - Staff & Personnel	768,405.28	0.00	240.24	768,165.04	768,165.04
Support Serv - Technology	1,460,665.66	116,914.20	28,693.35	1,315,058.11	1,315,058.11
Support Serv - Pupil Accounting	96,749.83	0.00	96,749.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	592,081.33	0.00	592,081.33	0.00	0.00
Community Services	75,287.82	0.00	75,287.82	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	7,370,821.80	358,204.20	7,012,617.60	0.00	0.00
Support Serv - Pupil	3,852,014.37	0.00	3,852,014.37	0.00	0.00
Support Serv - Instructional	1,227,222.73	0.00	1,227,222.73	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	97,798.23	0.00	100.00	97,698.23	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	8,175.00	0.00	0.00	8,175.00	8,175.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,334,282.30	1,554,344.67	779,937.63	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 **	3,801,906.26	3,801,906.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,447,003.25	16,447,003.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	79,421,803.88	**22,293,325.28**	**48,567,050.69**	**8,561,427.91**	**2,828,072.99**

Michigan Department of Education
Costs for the Development of 2026-2027 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	26,035,196.99	41,353.54	25,993,843.45	0.00	0.00
Support Serv - Pupil	3,423,830.84	0.00	3,423,830.84	0.00	0.00
Support Serv - Instructional	3,740,921.07	7,535.62	3,733,385.45	0.00	0.00
Support Serv - Board of Ed	271,027.48	8,709.21	262,318.27	0.00	0.00
Support Serv - Executive Adm	963,226.50	2,997.11	960,229.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,186,890.04	0.00	2,186,890.04	0.00	0.00
Support Serv - Business	806,342.84	44.00	12,481.37	793,817.47	793,817.47
Operations and Maintenance	6,102,936.05	1,101,083.80	119,615.47	4,882,236.78	0.00
Pupil Transportation	5,097,661.77	0.00	5,097,661.77	0.00	0.00
Support Serv - Planning & Research	24,596.49	0.00	24,596.49	0.00	0.00
Support Serv - Communication	430,890.66	0.00	430,890.66	0.00	0.00
Support Serv - Staff & Personnel	516,692.95	59,459.73	37,975.06	419,258.16	419,258.16
Support Serv - Technology	838,727.74	210,467.60	8,592.30	619,667.84	619,667.84
Support Serv - Pupil Accounting	175,092.14	0.00	175,092.14	0.00	0.00
Support Serv - Central - Other	22,391.99	0.00	22,391.99	0.00	0.00
Support Serv - Other	821,639.44	12,157.96	809,481.48	0.00	0.00
Community Services	300,250.21	18,895.00	281,355.21	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	2,425,312.96	117,495.87	2,307,817.09	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 **	3,337,156.46	3,337,156.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,698,852.02	2,698,852.02	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
	60,219,636.64	**7,616,207.92**	**45,888,448.47**	**6,714,980.25**	**1,832,743.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82130 Romulus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,880,726.24	167,433.32	21,713,292.92	0.00	0.00
Support Serv - Pupil	2,918,022.57	542.18	2,917,480.39	0.00	0.00
Support Serv - Instructional	3,094,321.47	0.00	3,094,321.47	0.00	0.00
Support Serv - Board of Ed	438,840.95	0.00	438,840.95	0.00	0.00
Support Serv - Executive Adm	597,108.32	0.00	597,108.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,267,892.55	0.00	2,267,892.55	0.00	0.00
Support Serv - Business	617,662.74	0.00	22,560.00	595,102.74	595,102.74
Operations and Maintenance	6,635,848.25	0.00	1,229,717.05	5,406,131.20	0.00
Pupil Transportation	3,308,211.06	0.00	3,308,211.06	0.00	0.00
Support Serv - Planning & Research	20,499.32	0.00	20,499.32	0.00	0.00
Support Serv - Communication	124,661.03	0.00	124,661.03	0.00	0.00
Support Serv - Staff & Personnel	678,243.57	0.00	17,797.94	660,445.63	660,445.63
Support Serv - Technology	968,073.58	0.00	33,205.79	934,867.79	934,867.79
Support Serv - Pupil Accounting	140,268.53	0.00	140,268.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	479,959.97	0.00	479,959.97	0.00	0.00
Community Services	75,774.27	0.00	75,774.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	46,085.29	46,085.29	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	2,506,234.34	1,342,368.75	1,163,865.59	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	29,214.55	29,214.55	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,738,765.73	10,738,765.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,838,591.79	1,838,591.79	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
	59,405,006.12	**14,163,001.61**	**37,645,457.15**	**7,596,547.36**	**2,190,416.16**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82140 South Redford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,287,198.93	26,754.38	34,260,444.55	0.00	0.00
Support Serv - Pupil	4,729,378.45	0.00	4,729,378.45	0.00	0.00
Support Serv - Instructional	3,155,075.33	0.00	3,155,075.33	0.00	0.00
Support Serv - Board of Ed	178,714.64	0.00	178,714.64	0.00	0.00
Support Serv - Executive Adm	646,990.46	0.00	646,990.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,449,355.23	0.00	3,449,355.23	0.00	0.00
Support Serv - Business	869,466.39	59,704.13	12,086.09	797,676.17	797,676.17
Operations and Maintenance	4,280,464.27	24,562.12	2,903.41	4,252,998.74	0.00
Pupil Transportation	2,149,224.38	0.00	2,149,224.38	0.00	0.00
Support Serv - Planning & Research	9,734.33	0.00	9,734.33	0.00	0.00
Support Serv - Communication	33,895.71	0.00	33,895.71	0.00	0.00
Support Serv - Staff & Personnel	549,676.66	0.00	9,843.12	539,833.54	539,833.54
Support Serv - Technology	534,637.81	632.05	0.00	534,005.76	534,005.76
Support Serv - Pupil Accounting	138,286.08	0.00	138,286.08	0.00	0.00
Support Serv - Central - Other	1,012,432.40	0.00	1,012,432.40	0.00	0.00
Support Serv - Other	595,589.19	0.00	595,589.19	0.00	0.00
Community Services	302,260.09	0.00	302,260.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,982,062.75	1,859,312.75	122,750.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	95,810.46	0.00	95,810.46	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,047,943.69	164,414.89	1,883,528.80	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 **	5,165,856.53	5,165,856.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,697,777.47	20,697,777.47	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
	86,911,831.25	**27,999,014.32**	**52,788,302.72**	**6,124,514.21**	**1,871,515.47**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82150 Taylor School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	55,416,994.98	18,814.33	55,398,180.65	0.00	0.00
Support Serv - Pupil	8,686,228.53	0.00	8,686,228.53	0.00	0.00
Support Serv - Instructional	5,718,025.60	0.00	5,718,025.60	0.00	0.00
Support Serv - Board of Ed	331,148.56	30,000.00	301,148.56	0.00	0.00
Support Serv - Executive Adm	838,798.34	0.00	838,798.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,926,375.18	3,113.00	4,923,262.18	0.00	0.00
Support Serv - Business	1,532,987.67	4,656.23	1,124.65	1,527,206.79	1,527,206.79
Operations and Maintenance	11,808,418.16	105,987.12	1,322,690.50	10,379,740.54	0.00
Pupil Transportation	6,488,245.58	672,831.70	5,815,413.88	0.00	0.00
Support Serv - Planning & Research	30,731.03	0.00	30,731.03	0.00	0.00
Support Serv - Communication	946.41	0.00	946.41	0.00	0.00
Support Serv - Staff & Personnel	1,188,509.32	4,326.00	132,948.82	1,051,234.50	1,051,234.50
Support Serv - Technology	1,474,116.34	99,276.52	21,074.20	1,353,765.62	1,353,765.62
Support Serv - Pupil Accounting	374,923.29	0.00	374,923.29	0.00	0.00
Support Serv - Central - Other	111,190.76	0.00	111,190.76	0.00	0.00
Support Serv - Other	961,366.77	85,333.67	876,033.10	0.00	0.00
Community Services	132,033.12	0.00	132,033.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,052,231.56	1,052,231.56	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,935,394.08	0.00	2,935,394.08	0.00	0.00
Support Serv - Pupil	2,489,479.29	0.00	2,489,479.29	0.00	0.00
Support Serv - Instructional	133,708.00	0.00	133,708.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7,982.50	0.00	7,982.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,694,046.08	2,105,595.32	2,588,450.76	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 **	2,987,531.00	2,987,531.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,477,729.65	9,477,729.65	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
	123,799,141.80	**16,647,426.10**	**92,839,768.25**	**14,311,947.45**	**3,932,206.91**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82155 Trenton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,323,143.01	133,050.58	23,190,092.43	0.00	0.00
Support Serv - Pupil	2,957,032.89	681.38	2,956,351.51	0.00	0.00
Support Serv - Instructional	1,804,663.46	1,643.98	1,803,019.48	0.00	0.00
Support Serv - Board of Ed	151,815.17	0.00	151,815.17	0.00	0.00
Support Serv - Executive Adm	523,614.96	0.00	523,614.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,073,989.13	0.00	2,073,989.13	0.00	0.00
Support Serv - Business	639,845.60	145,476.06	0.00	494,369.54	494,369.54
Operations and Maintenance	4,078,834.20	19,969.93	298,692.31	3,760,171.96	0.00
Pupil Transportation	1,195,567.82	0.00	1,195,567.82	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	295,108.74	0.00	34,334.48	260,774.26	260,774.26
Support Serv - Technology	1,078,366.93	134,539.89	0.00	943,827.04	943,827.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	12,946.42	0.00	12,946.42	0.00	0.00
Support Serv - Other	863,116.19	38,662.36	824,453.83	0.00	0.00
Community Services	301,026.33	0.00	301,026.33	0.00	0.00
Payments to Government Agencies	312,364.45	312,364.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,302,031.81	149,577.02	2,152,454.79	0.00	0.00
Support Serv - Pupil	2,350,828.66	0.00	2,350,828.66	0.00	0.00
Support Serv - Instructional	292,925.38	0.00	292,925.38	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	280.00	0.00	0.00	280.00	280.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,913,472.87	711,043.31	1,202,429.56	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 **	5,808,663.00	5,808,663.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,831,702.29	4,831,702.29	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
	57,111,339.31	**12,287,374.25**	**39,364,542.26**	**5,459,422.80**	**1,699,250.84**

Michigan Department of Education
Costs for the Development of 2026-2027 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	92,671,763.96	238,758.09	92,433,005.87	0.00	0.00
Support Serv - Pupil	15,453,683.49	0.00	15,453,683.49	0.00	0.00
Support Serv - Instructional	11,952,712.52	0.00	11,952,712.52	0.00	0.00
Support Serv - Board of Ed	548,797.75	0.00	548,797.75	0.00	0.00
Support Serv - Executive Adm	2,107,876.29	0.00	2,107,876.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	8,631,066.26	0.00	8,631,066.26	0.00	0.00
Support Serv - Business	1,602,861.36	0.00	38,918.46	1,563,942.90	1,563,942.90
Operations and Maintenance	18,382,321.24	148,518.63	1,091,568.03	17,142,234.58	0.00
Pupil Transportation	8,537,618.45	0.00	8,537,618.45	0.00	0.00
Support Serv - Planning & Research	174,406.30	0.00	174,406.30	0.00	0.00
Support Serv - Communication	878,351.11	0.00	878,351.11	0.00	0.00
Support Serv - Staff & Personnel	1,364,953.06	11,018.33	143,913.27	1,210,021.46	1,210,021.46
Support Serv - Technology	2,990,873.14	0.00	281,573.03	2,709,300.11	2,709,300.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	226,515.28	0.00	226,515.28	0.00	0.00
Support Serv - Other	2,473,113.40	0.00	2,473,113.40	0.00	0.00
Community Services	652,210.30	0.00	652,210.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,802,684.73	159,831.70	10,642,853.03	0.00	0.00
Support Serv - Pupil	6,944,073.56	0.00	6,944,073.56	0.00	0.00
Support Serv - Instructional	932,349.49	0.00	932,349.49	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	102,412.39	0.00	102,412.39	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,025.30	0.00	1,025.30	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	8,960,375.04	3,344,243.48	5,616,131.56	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 **	10,473,170.83	10,473,170.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,980,703.17	18,980,703.17	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
	225,845,918.42	**33,356,244.23**	**169,864,175.14**	**22,625,499.05**	**5,483,264.47**

Michigan Department of Education
Costs for the Development of 2026-2027 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	36,722,771.53	13,802.58	36,708,968.95	0.00	0.00
Support Serv - Pupil	5,831,380.54	0.00	5,831,380.54	0.00	0.00
Support Serv - Instructional	2,400,491.40	0.00	2,400,491.40	0.00	0.00
Support Serv - Board of Ed	95,974.95	0.00	95,974.95	0.00	0.00
Support Serv - Executive Adm	453,919.92	0.00	453,919.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,151,772.78	0.00	3,151,772.78	0.00	0.00
Support Serv - Business	1,047,572.43	3,198.77	2,472.69	1,041,900.97	1,041,900.97
Operations and Maintenance	7,560,607.88	15,000.00	312,634.45	7,232,973.43	0.00
Pupil Transportation	1,591,142.22	0.00	1,591,142.22	0.00	0.00
Support Serv - Planning & Research	357,463.90	0.00	357,463.90	0.00	0.00
Support Serv - Communication	185.29	0.00	185.29	0.00	0.00
Support Serv - Staff & Personnel	606,993.86	0.00	130,401.07	476,592.79	476,592.79
Support Serv - Technology	2,076,532.40	989,745.17	93.98	1,086,693.25	1,086,693.25
Support Serv - Pupil Accounting	64,625.28	0.00	64,625.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,273,855.56	38,465.72	1,235,389.84	0.00	0.00
Community Services	828,898.65	4,341.02	824,557.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	60,631.08	60,631.08	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,708,643.53	38,748.51	10,669,895.02	0.00	0.00
Support Serv - Pupil	16,253,532.02	0.00	16,253,532.02	0.00	0.00
Support Serv - Instructional	364,133.12	0.00	364,133.12	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,589,194.39	0.00	1,589,194.39	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	924,772.34	0.00	0.00	924,772.34	0.00
Pupil Transportation	147,233.37	0.00	147,233.37	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	3,450.00	0.00	0.00	3,450.00	3,450.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,097,829.46	1,353,787.19	2,744,042.27	0.00	0.00
Community Services	6,874.93	0.00	6,874.93	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 **	7,416,616.98	7,416,616.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,286,364.51	3,286,364.51	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
	108,923,464.32	**13,220,701.53**	**84,936,380.01**	**10,766,382.78**	**2,608,637.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82180 Flat Rock Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,279,729.80	16,237.97	15,263,491.83	0.00	0.00
Support Serv - Pupil	2,457,489.65	0.00	2,457,489.65	0.00	0.00
Support Serv - Instructional	1,677,113.67	0.00	1,677,113.67	0.00	0.00
Support Serv - Board of Ed	98,055.81	0.00	98,055.81	0.00	0.00
Support Serv - Executive Adm	486,297.32	0.00	486,297.32	0.00	0.00
Support Serv - Grant Writer	84,263.43	0.00	84,263.43	0.00	0.00
Support Serv - School Adm	1,707,837.85	0.00	1,707,837.85	0.00	0.00
Support Serv - Business	606,388.47	8.10	11,653.41	594,726.96	594,726.96
Operations and Maintenance	2,821,460.56	36,581.28	191,263.06	2,593,616.22	0.00
Pupil Transportation	1,445,503.27	126,185.90	1,319,317.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	85,389.18	0.00	85,389.18	0.00	0.00
Support Serv - Staff & Personnel	115,242.04	0.00	105,577.13	9,664.91	9,664.91
Support Serv - Technology	811,810.73	296,560.00	7,098.52	508,152.21	508,152.21
Support Serv - Pupil Accounting	89,394.14	0.00	89,394.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	683,211.58	18,810.00	664,401.58	0.00	0.00
Community Services	412.21	0.00	412.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,560.00	1,560.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,381,579.38	476,631.37	904,948.01	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 **	3,858,897.13	3,858,897.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,160,477.29	8,160,477.29	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
	41,852,113.51	**12,991,949.04**	**25,154,004.17**	**3,706,160.30**	**1,112,544.08**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82230 Crestwood School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,609,980.64	12,492.22	36,597,488.42	0.00	0.00
Support Serv - Pupil	5,372,471.17	0.00	5,372,471.17	0.00	0.00
Support Serv - Instructional	2,944,537.72	0.00	2,944,537.72	0.00	0.00
Support Serv - Board of Ed	133,822.02	0.00	133,822.02	0.00	0.00
Support Serv - Executive Adm	794,355.00	1,124.52	793,230.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,110,861.42	3,025.29	3,107,836.13	0.00	0.00
Support Serv - Business	639,384.54	1,438.00	0.00	637,946.54	637,946.54
Operations and Maintenance	5,330,249.52	36,843.09	657,068.97	4,636,337.46	0.00
Pupil Transportation	2,163,882.83	0.00	2,163,882.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,095.65	0.00	4,095.65	0.00	0.00
Support Serv - Staff & Personnel	392,121.19	0.00	91,443.03	300,678.16	300,678.16
Support Serv - Technology	1,010,372.79	30,234.75	0.00	980,138.04	980,138.04
Support Serv - Pupil Accounting	268,483.77	0.00	268,483.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,020,315.62	275.70	1,020,039.92	0.00	0.00
Community Services	274,146.66	0.00	274,146.66	0.00	0.00
Payments to Government Agencies	16,631.00	16,631.00	0.00	0.00	0.00
Facilities Acquisition	4,880,994.74	4,826,984.28	54,010.46	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	1,872.06	0.00	1,829.38	42.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,859,158.17	1,223,604.93	1,635,553.24	0.00	0.00
Community Services	134,640.92	103.44	134,537.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,348,731.26	2,348,731.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,453,158.44	1,453,158.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,114,489.23	5,114,489.23	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,878,756.36	**15,069,136.15**	**55,254,477.33**	**6,555,142.88**	**1,918,762.74**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82240 Westwood Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,811,500.21	0.00	14,811,500.21	0.00	0.00
Support Serv - Pupil	2,366,245.21	0.00	2,366,245.21	0.00	0.00
Support Serv - Instructional	2,099,733.41	0.00	2,099,733.41	0.00	0.00
Support Serv - Board of Ed	243,729.80	0.00	243,729.80	0.00	0.00
Support Serv - Executive Adm	452,678.16	0.00	452,678.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,827,866.92	0.00	1,827,866.92	0.00	0.00
Support Serv - Business	550,644.79	4,120.00	0.00	546,524.79	546,524.79
Operations and Maintenance	2,713,546.80	422,992.26	160,205.78	2,130,348.76	0.00
Pupil Transportation	2,688,038.15	0.00	2,688,038.15	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	287,564.67	0.00	41,860.60	245,704.07	245,704.07
Support Serv - Technology	552,674.39	0.00	988.90	551,685.49	551,685.49
Support Serv - Pupil Accounting	42,577.23	0.00	42,577.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,764.72	9,845.00	292,919.72	0.00	0.00
Community Services	110,262.44	0.00	110,262.44	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	1,119.92	1,119.92	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,380,990.48	127,003.49	1,253,986.99	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 **	914,817.56	914,817.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,371,362.84	2,371,362.84	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
	33,718,117.70	**3,851,261.07**	**26,392,593.52**	**3,474,263.11**	**1,343,914.35**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82250 Ecorse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,891,298.23	0.00	9,891,298.23	0.00	0.00
Support Serv - Pupil	1,035,039.76	0.00	1,035,039.76	0.00	0.00
Support Serv - Instructional	1,114,826.82	0.00	1,114,826.82	0.00	0.00
Support Serv - Board of Ed	667,473.76	101.00	667,372.76	0.00	0.00
Support Serv - Executive Adm	964,092.66	0.00	964,092.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,218,281.92	0.00	1,218,281.92	0.00	0.00
Support Serv - Business	406,953.70	36,518.00	25,006.55	345,429.15	345,429.15
Operations and Maintenance	2,674,486.92	0.00	458,553.55	2,215,933.37	0.00
Pupil Transportation	1,447,094.44	0.00	1,447,094.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	475.26	0.00	475.26	0.00	0.00
Support Serv - Staff & Personnel	53,559.83	0.00	19,359.77	34,200.06	34,200.06
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,798.18	0.00	413,798.18	0.00	0.00
Community Services	2,929.67	0.00	2,929.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,000.00	10,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,205,051.38	1,200,063.19	4,988.19	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 **	9,138,524.99	9,138,524.99	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
	30,243,887.52	**10,385,207.18**	**17,263,117.76**	**2,595,562.58**	**379,629.21**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82290 Gibraltar School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,954,680.17	242,834.59	33,711,845.58	0.00	0.00
Support Serv - Pupil	3,809,659.53	0.00	3,809,659.53	0.00	0.00
Support Serv - Instructional	2,463,393.63	82,246.27	2,381,147.36	0.00	0.00
Support Serv - Board of Ed	119,589.06	0.00	119,589.06	0.00	0.00
Support Serv - Executive Adm	571,065.66	212.73	570,852.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,950,241.81	0.00	2,950,241.81	0.00	0.00
Support Serv - Business	724,660.30	0.00	15,334.14	709,326.16	709,326.16
Operations and Maintenance	5,205,209.94	433,078.12	376,604.52	4,395,527.30	0.00
Pupil Transportation	2,846,193.11	654,387.57	2,191,805.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,112.27	0.00	5,112.27	0.00	0.00
Support Serv - Staff & Personnel	147,937.47	0.00	32,495.07	115,442.40	115,442.40
Support Serv - Technology	1,550,356.23	649,009.15	13,966.47	887,380.61	887,380.61
Support Serv - Pupil Accounting	102,573.60	0.00	102,573.60	0.00	0.00
Support Serv - Central - Other	4,733.09	0.00	4,733.09	0.00	0.00
Support Serv - Other	963,779.47	94,725.49	869,053.98	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,535,724.43	1,152,760.00	1,382,964.43	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 **	6,595,891.67	6,595,891.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,745,860.90	8,745,860.90	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
	73,296,662.34	**18,651,006.49**	**48,537,979.38**	**6,107,676.47**	**1,712,149.17**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82300 Grosse Ile Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,616,804.89	2,629.99	12,614,174.90	0.00	0.00
Support Serv - Pupil	2,046,592.48	0.00	2,046,592.48	0.00	0.00
Support Serv - Instructional	904,467.43	401.44	904,065.99	0.00	0.00
Support Serv - Board of Ed	149,135.68	0.00	149,135.68	0.00	0.00
Support Serv - Executive Adm	431,137.75	239.95	430,897.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,436,475.16	0.00	1,436,475.16	0.00	0.00
Support Serv - Business	420,447.56	14,811.36	5,646.28	399,989.92	399,989.92
Operations and Maintenance	2,538,092.70	0.00	282,538.37	2,255,554.33	0.00
Pupil Transportation	1,015,168.64	0.00	1,015,168.64	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	186,721.05	0.00	2,117.79	184,603.26	184,603.26
Support Serv - Technology	411,409.21	0.00	0.00	411,409.21	411,409.21
Support Serv - Pupil Accounting	106,526.18	0.00	106,526.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	720,060.43	0.00	720,060.43	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	62,848.41	0.00	62,848.41	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,261,301.39	479,378.47	781,922.92	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 **	8,302,053.47	8,302,053.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,264,570.92	18,264,570.92	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
	50,873,813.35	**27,064,085.60**	**20,558,171.03**	**3,251,556.72**	**996,002.39**

Michigan Department of Education
Costs for the Development of 2026-2027 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	28,669,519.07	267,707.60	28,401,811.47	0.00	0.00
Support Serv - Pupil	2,098,581.36	0.00	2,098,581.36	0.00	0.00
Support Serv - Instructional	380,499.23	0.00	380,499.23	0.00	0.00
Support Serv - Board of Ed	397,120.99	0.00	397,120.99	0.00	0.00
Support Serv - Executive Adm	599,282.07	0.00	599,282.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,289,455.78	0.00	2,289,455.78	0.00	0.00
Support Serv - Business	1,354,071.93	0.00	14,427.00	1,339,644.93	1,339,644.93
Operations and Maintenance	6,751,390.95	206,273.03	236,525.62	6,308,592.30	0.00
Pupil Transportation	643,747.12	0.00	643,747.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44,384.88	0.00	44,384.88	0.00	0.00
Support Serv - Staff & Personnel	202,784.00	0.00	4,165.00	198,619.00	198,619.00
Support Serv - Technology	4,600.00	0.00	2,000.00	2,600.00	2,600.00
Support Serv - Pupil Accounting	138,325.54	0.00	138,325.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	554,267.88	44,006.46	510,261.42	0.00	0.00
Community Services	259,732.51	0.00	259,732.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	227,595.00	0.00	227,595.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,081,412.22	920,098.07	1,161,314.15	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 **	3,623,976.45	3,623,976.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,320,746.98	**5,062,061.61**	**37,409,229.14**	**7,849,456.23**	**1,540,863.93**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82340 Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,278,235.55	81,605.97	24,196,629.58	0.00	0.00
Support Serv - Pupil	2,869,305.28	0.00	2,869,305.28	0.00	0.00
Support Serv - Instructional	1,529,059.99	0.00	1,529,059.99	0.00	0.00
Support Serv - Board of Ed	223,656.22	0.00	223,656.22	0.00	0.00
Support Serv - Executive Adm	486,704.98	0.00	486,704.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,161,823.47	0.00	2,161,823.47	0.00	0.00
Support Serv - Business	573,698.26	0.00	11,779.24	561,919.02	561,919.02
Operations and Maintenance	3,249,908.12	8,604.21	137,013.53	3,104,290.38	0.00
Pupil Transportation	2,060,939.27	185,915.20	1,875,024.07	0.00	0.00
Support Serv - Planning & Research	52,625.30	0.00	52,625.30	0.00	0.00
Support Serv - Communication	4,069.48	0.00	4,069.48	0.00	0.00
Support Serv - Staff & Personnel	31,881.21	0.00	11,519.49	20,361.72	20,361.72
Support Serv - Technology	692,979.27	67,970.40	6,359.53	618,649.34	618,649.34
Support Serv - Pupil Accounting	133,773.54	0.00	133,773.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	843,771.07	6,925.00	836,846.07	0.00	0.00
Community Services	58,154.36	0.00	58,154.36	0.00	0.00
Payments to Government Agencies	735,333.59	735,333.59	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,580,581.94	10,664.00	1,569,917.94	0.00	0.00
Support Serv - Pupil	911,750.60	0.00	911,750.60	0.00	0.00
Support Serv - Instructional	573,263.50	0.00	573,263.50	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	11,029.90	0.00	11,029.90	0.00	0.00
Operations and Maintenance	4,910.29	0.00	4,910.29	0.00	0.00
Pupil Transportation	1,228.93	0.00	1,228.93	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,122,014.83	723,211.33	1,398,803.50	0.00	0.00
Community Services	21,529.50	0.00	21,529.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,914,460.17	1,751,284.28	163,175.89	0.00	0.00
Debt Service Funds					
All Costs **	5,715,372.00	5,715,372.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,627,746.96	1,627,746.96	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
	54,469,807.58	**10,914,632.94**	**39,249,954.18**	**4,305,220.46**	**1,200,930.08**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82365 Woodhaven-Brownstown School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,990,646.86	219,454.03	53,771,192.83	0.00	0.00
Support Serv - Pupil	6,884,701.85	0.00	6,884,701.85	0.00	0.00
Support Serv - Instructional	2,963,568.63	6,151.86	2,957,416.77	0.00	0.00
Support Serv - Board of Ed	956,757.07	4,053.47	952,703.60	0.00	0.00
Support Serv - Executive Adm	520,486.07	0.00	520,486.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,399,501.45	1,055.07	4,398,446.38	0.00	0.00
Support Serv - Business	873,401.10	0.00	0.00	873,401.10	873,401.10
Operations and Maintenance	8,273,461.83	1,760,868.41	264,660.56	6,247,932.86	0.00
Pupil Transportation	4,519,249.98	253,712.00	4,265,537.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	147,276.58	0.00	147,276.58	0.00	0.00
Support Serv - Staff & Personnel	623,108.26	0.00	95,185.70	527,922.56	527,922.56
Support Serv - Technology	1,679,652.41	15,873.27	119,933.20	1,543,845.94	1,543,845.94
Support Serv - Pupil Accounting	21,892.31	0.00	21,892.31	0.00	0.00
Support Serv - Central - Other	2,062.65	0.00	2,062.65	0.00	0.00
Support Serv - Other	1,982,643.12	0.00	1,982,643.12	0.00	0.00
Community Services	185,873.09	0.00	185,873.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,247,719.41	1,247,719.41	0.00	0.00	0.00
Special Revenue Funds					
Instructional	117,154.14	0.00	117,154.14	0.00	0.00
Support Serv - Pupil	6,308,395.08	0.00	6,308,395.08	0.00	0.00
Support Serv - Instructional	467,157.09	0.00	467,157.09	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,784,166.11	2,019,141.80	2,765,024.31	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	148,200.80	148,200.80	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,004,499.50	11,004,499.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,828,776.24	24,828,776.24	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
	136,930,351.63	**41,509,505.86**	**86,227,743.31**	**9,193,102.46**	**2,945,169.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82390 Northville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	62,722,196.33	36,467.08	62,685,729.25	0.00	0.00
Support Serv - Pupil	7,341,365.25	0.00	7,341,365.25	0.00	0.00
Support Serv - Instructional	4,760,882.80	0.00	4,760,882.80	0.00	0.00
Support Serv - Board of Ed	239,201.33	0.00	239,201.33	0.00	0.00
Support Serv - Executive Adm	699,535.29	0.00	699,535.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,114,792.33	0.00	5,114,792.33	0.00	0.00
Support Serv - Business	1,059,911.81	77,553.98	0.00	982,357.83	982,357.83
Operations and Maintenance	8,870,962.54	100,670.98	231,911.44	8,538,380.12	0.00
Pupil Transportation	3,640,999.83	0.00	3,640,999.83	0.00	0.00
Support Serv - Planning & Research	114,887.75	0.00	114,887.75	0.00	0.00
Support Serv - Communication	102,686.42	0.00	102,686.42	0.00	0.00
Support Serv - Staff & Personnel	1,043,255.68	0.00	77,803.42	965,452.26	965,452.26
Support Serv - Technology	1,281,802.80	51,737.79	0.00	1,230,065.01	1,230,065.01
Support Serv - Pupil Accounting	197,327.12	0.00	197,327.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,319,511.45	587.00	1,318,924.45	0.00	0.00
Community Services	188,312.43	0.00	188,312.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	961,142.58	957,142.58	4,000.00	0.00	0.00
Special Revenue Funds					
Instructional	8,541,472.70	41,550.32	8,499,922.38	0.00	0.00
Support Serv - Pupil	2,253,802.03	0.00	2,253,802.03	0.00	0.00
Support Serv - Instructional	413,903.69	0.00	413,903.69	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	539,455.22	0.00	539,455.22	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	47,712.00	47,712.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,830.02	0.00	0.00	13,830.02	13,830.02
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,496,242.41	2,258,650.64	5,237,591.77	0.00	0.00
Community Services	4,696,291.91	246,639.00	4,449,652.91	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 **	14,018,400.00	14,018,400.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,789,964.98	22,789,964.98	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	10,213,678.20	10,213,678.20	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	170,686,976.90	**50,840,754.55**	**108,116,137.11**	**11,730,085.24**	**3,191,705.12**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82400 Riverview Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,115,368.11	69,212.32	21,046,155.79	0.00	0.00
Support Serv - Pupil	2,369,289.81	0.00	2,369,289.81	0.00	0.00
Support Serv - Instructional	1,182,897.53	0.00	1,182,897.53	0.00	0.00
Support Serv - Board of Ed	133,445.45	0.00	133,445.45	0.00	0.00
Support Serv - Executive Adm	624,265.76	0.00	624,265.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,968,238.97	4,347.72	1,963,891.25	0.00	0.00
Support Serv - Business	592,052.33	78,791.99	9,679.99	503,580.35	503,580.35
Operations and Maintenance	4,650,424.00	432,918.81	128,606.88	4,088,898.31	0.00
Pupil Transportation	1,606,547.28	306,668.00	1,299,879.28	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	158,068.40	0.00	30,862.07	127,206.33	127,206.33
Support Serv - Technology	1,447,564.76	623,813.20	60,375.37	763,376.19	763,376.19
Support Serv - Pupil Accounting	11,230.68	0.00	11,230.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	733,722.11	13,256.68	720,465.43	0.00	0.00
Community Services	18,013.87	0.00	18,013.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	539,951.63	539,951.63	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	2,142,460.57	840,948.17	1,301,512.40	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 **	1,265,657.82	1,265,657.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	481,926.62	481,926.62	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
	41,041,125.70	**4,657,492.96**	**30,900,571.56**	**5,483,061.18**	**1,394,162.87**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82405 Southgate Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,635,570.92	14,654.78	35,620,916.14	0.00	0.00
Support Serv - Pupil	6,656,540.72	0.00	6,656,540.72	0.00	0.00
Support Serv - Instructional	4,117,125.93	45,000.00	4,072,125.93	0.00	0.00
Support Serv - Board of Ed	155,186.55	0.00	155,186.55	0.00	0.00
Support Serv - Executive Adm	647,091.60	0.00	647,091.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,197,953.98	0.00	3,197,953.98	0.00	0.00
Support Serv - Business	1,168,521.85	37,434.94	0.00	1,131,086.91	1,131,086.91
Operations and Maintenance	5,652,526.65	324,107.98	279,381.78	5,049,036.89	0.00
Pupil Transportation	2,416,117.78	0.00	2,416,117.78	0.00	0.00
Support Serv - Planning & Research	10,800.00	0.00	10,800.00	0.00	0.00
Support Serv - Communication	115,709.91	0.00	115,709.91	0.00	0.00
Support Serv - Staff & Personnel	337,050.09	0.00	165,598.94	171,451.15	171,451.15
Support Serv - Technology	1,064,161.59	7,786.50	0.00	1,056,375.09	1,056,375.09
Support Serv - Pupil Accounting	153,002.97	0.00	153,002.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,273,157.19	40,691.58	1,232,465.61	0.00	0.00
Community Services	1,283,054.85	3,847.91	1,279,206.94	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	2,716,978.46	1,373,946.47	1,343,031.99	0.00	0.00
Community Services	570,974.85	0.00	570,974.85	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 **	6,629,589.34	6,629,589.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,051,070.19	19,051,070.19	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
	92,852,185.42	**27,528,129.69**	**57,916,105.69**	**7,407,950.04**	**2,358,913.15**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82430 Van Buren Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,474,950.83	152,737.62	38,322,213.21	0.00	0.00
Support Serv - Pupil	5,571,699.60	0.00	5,571,699.60	0.00	0.00
Support Serv - Instructional	3,519,759.55	56,021.21	3,463,738.34	0.00	0.00
Support Serv - Board of Ed	150,338.34	6,769.70	143,568.64	0.00	0.00
Support Serv - Executive Adm	545,487.00	0.00	545,487.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,753,668.22	0.00	3,753,668.22	0.00	0.00
Support Serv - Business	829,526.78	19,489.41	0.00	810,037.37	810,037.37
Operations and Maintenance	8,085,569.57	1,171.69	530,451.09	7,553,946.79	0.00
Pupil Transportation	6,931,875.70	1,020,252.00	5,911,623.70	0.00	0.00
Support Serv - Planning & Research	106,703.44	0.00	106,703.44	0.00	0.00
Support Serv - Communication	64,151.79	0.00	64,151.79	0.00	0.00
Support Serv - Staff & Personnel	746,671.44	0.00	74,582.31	672,089.13	672,089.13
Support Serv - Technology	2,123,172.32	980,536.26	352,520.45	790,115.61	790,115.61
Support Serv - Pupil Accounting	115,466.15	0.00	115,466.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	939,724.94	36,132.00	903,592.94	0.00	0.00
Community Services	635,896.83	555.97	635,340.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,927,925.60	1,927,925.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,828,975.17	58,770.71	2,770,204.46	0.00	0.00
Support Serv - Pupil	798,785.99	0.00	798,785.99	0.00	0.00
Support Serv - Instructional	79,707.41	0.00	79,707.41	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,198.16	0.00	1,198.16	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,652,440.72	550,945.35	3,101,495.37	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 **	7,323,178.22	7,323,178.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,376,628.73	10,376,628.73	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
	99,583,502.50	**22,511,114.47**	**67,246,199.13**	**9,826,188.90**	**2,272,242.11**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82700 Detroit Achievement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,071,716.11	60,706.21	5,011,009.90	0.00	0.00
Support Serv - Pupil	571,452.71	0.00	571,452.71	0.00	0.00
Support Serv - Instructional	149,086.16	78,706.50	70,379.66	0.00	0.00
Support Serv - Board of Ed	17,870.28	0.00	17,870.28	0.00	0.00
Support Serv - Executive Adm	564,883.27	0.00	564,883.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,350,753.66	83,269.67	1,267,483.99	0.00	0.00
Support Serv - Business	897,156.30	770,000.01	0.00	127,156.29	127,156.29
Operations and Maintenance	1,119,195.87	0.00	2,744.63	1,116,451.24	0.00
Pupil Transportation	170,845.61	0.00	170,845.61	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	255,977.40	0.00	0.00	255,977.40	255,977.40
Support Serv - Pupil Accounting	1,004.57	0.00	1,004.57	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	5,000.00	0.00	5,000.00	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	487,147.62	376,840.36	110,307.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,662,089.56	**1,369,522.75**	**7,792,981.88**	**1,499,584.93**	**383,133.69**

Michigan Department of Education
Costs for the Development of 2026-2027 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	8,948,126.79	0.00	8,948,126.79	0.00	0.00
Support Serv - Pupil	1,443,332.42	0.00	1,443,332.42	0.00	0.00
Support Serv - Instructional	1,113,941.93	0.00	1,113,941.93	0.00	0.00
Support Serv - Board of Ed	50,526.93	0.00	50,526.93	0.00	0.00
Support Serv - Executive Adm	1,244,009.12	0.00	1,244,009.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,360,495.91	0.00	1,360,495.91	0.00	0.00
Support Serv - Business	461,813.06	0.00	0.00	461,813.06	461,813.06
Operations and Maintenance	2,863,576.17	0.00	0.00	2,863,576.17	0.00
Pupil Transportation	47,426.69	0.00	47,426.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	133,893.13	0.00	133,893.13	0.00	0.00
Support Serv - Staff & Personnel	227,872.65	0.00	0.00	227,872.65	227,872.65
Support Serv - Technology	536,638.59	0.00	0.00	536,638.59	536,638.59
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	246,527.30	0.00	246,527.30	0.00	0.00
Community Services	26,146.73	0.00	26,146.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,369.20	21,369.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	993,922.11	62,237.42	931,684.69	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,719,618.73	**83,606.62**	**15,546,111.64**	**4,089,900.47**	**1,226,324.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82702 University Preparatory Academy (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,531,561.07	0.00	13,531,561.07	0.00	0.00
Support Serv - Pupil	1,840,386.40	0.00	1,840,386.40	0.00	0.00
Support Serv - Instructional	1,530,671.34	0.00	1,530,671.34	0.00	0.00
Support Serv - Board of Ed	46,771.16	0.00	46,771.16	0.00	0.00
Support Serv - Executive Adm	1,538,894.63	0.00	1,538,894.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,990,636.35	0.00	1,990,636.35	0.00	0.00
Support Serv - Business	547,733.64	0.00	0.00	547,733.64	547,733.64
Operations and Maintenance	3,870,149.78	0.00	0.00	3,870,149.78	0.00
Pupil Transportation	53,814.33	0.00	53,814.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	183,647.62	0.00	183,647.62	0.00	0.00
Support Serv - Staff & Personnel	208,970.72	0.00	0.00	208,970.72	208,970.72
Support Serv - Technology	700,265.89	0.00	0.00	700,265.89	700,265.89
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	609,568.40	0.00	609,568.40	0.00	0.00
Community Services	40,968.13	0.00	40,968.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	72,253.00	72,253.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,371,965.12	74,212.27	1,297,752.85	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
	28,138,257.58	**146,465.27**	**22,664,672.28**	**5,327,120.03**	**1,456,970.25**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82703 University Preparatory Art & Design
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,839,502.24	0.00	7,839,502.24	0.00	0.00
Support Serv - Pupil	1,761,088.22	0.00	1,761,088.22	0.00	0.00
Support Serv - Instructional	1,113,439.96	0.00	1,113,439.96	0.00	0.00
Support Serv - Board of Ed	43,467.90	0.00	43,467.90	0.00	0.00
Support Serv - Executive Adm	1,055,223.93	0.00	1,055,223.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,284,103.13	0.00	1,284,103.13	0.00	0.00
Support Serv - Business	396,925.32	0.00	0.00	396,925.32	396,925.32
Operations and Maintenance	1,809,666.36	0.00	143,997.10	1,665,669.26	0.00
Pupil Transportation	33,670.96	0.00	33,670.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	68,673.97	0.00	68,673.97	0.00	0.00
Support Serv - Staff & Personnel	231,367.61	0.00	0.00	231,367.61	231,367.61
Support Serv - Technology	392,190.32	0.00	1,447.57	390,742.75	390,742.75
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	226,358.80	0.00	226,358.80	0.00	0.00
Community Services	21,234.24	0.00	21,234.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,642.00	7,642.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	725,278.80	438,729.50	286,549.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,009,833.76	**446,371.50**	**13,878,757.32**	**2,684,704.94**	**1,019,035.68**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82704 Detroit Public Safety Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	842,464.37	0.00	842,464.37	0.00	0.00
Support Serv - Pupil	341,147.34	0.00	341,147.34	0.00	0.00
Support Serv - Instructional	155,335.93	0.00	155,335.93	0.00	0.00
Support Serv - Board of Ed	26,814.88	0.00	26,814.88	0.00	0.00
Support Serv - Executive Adm	46,790.61	0.00	46,790.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	246,958.37	0.00	246,958.37	0.00	0.00
Support Serv - Business	86,006.47	84,186.41	1,820.06	0.00	0.00
Operations and Maintenance	304,028.48	0.00	63,598.65	240,429.83	0.00
Pupil Transportation	424,896.20	257,128.00	167,768.20	0.00	0.00
Support Serv - Planning & Research	2,852.94	0.00	2,852.94	0.00	0.00
Support Serv - Communication	25,943.97	0.00	25,943.97	0.00	0.00
Support Serv - Staff & Personnel	8,846.73	0.00	3,837.34	5,009.39	5,009.39
Support Serv - Technology	18,213.11	0.00	0.00	18,213.11	18,213.11
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	29,887.42	0.00	29,887.42	0.00	0.00
Community Services	1,244.18	0.00	1,244.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	567,527.00	567,527.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,856.58	43,373.68	85,482.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,257,814.58	**952,215.09**	**2,041,947.16**	**263,652.33**	**23,222.50**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82705 Branch Line School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	991,350.21	0.00	991,350.21	0.00	0.00
Support Serv - Pupil	15,448.45	0.00	15,448.45	0.00	0.00
Support Serv - Instructional	3,351.10	0.00	3,351.10	0.00	0.00
Support Serv - Board of Ed	145,314.46	0.00	145,314.46	0.00	0.00
Support Serv - Executive Adm	85,436.11	0.00	85,436.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	265,923.89	0.00	265,923.89	0.00	0.00
Support Serv - Business	1,247.26	0.00	0.00	1,247.26	1,247.26
Operations and Maintenance	113,293.42	0.00	0.00	113,293.42	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	8,748.75	0.00	0.00	8,748.75	8,748.75
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	1,954,989.52	1,954,989.52	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
	3,585,103.17	**1,954,989.52**	**1,506,824.22**	**123,289.43**	**9,996.01**

Michigan Department of Education
Costs for the Development of 2026-2027 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	890,010.37	39,069.35	850,941.02	0.00	0.00
Support Serv - Pupil	168,102.72	0.00	168,102.72	0.00	0.00
Support Serv - Instructional	280,792.29	0.00	280,792.29	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	206,477.59	0.00	206,477.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	170,850.12	9,574.18	161,275.94	0.00	0.00
Support Serv - Business	119,040.86	0.00	0.00	119,040.86	119,040.86
Operations and Maintenance	303,509.77	0.00	0.00	303,509.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	35,035.79	0.00	0.00	35,035.79	35,035.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	193,984.25	0.00	193,984.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,379,303.76	**48,643.53**	**1,873,073.81**	**457,586.42**	**154,076.65**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82710 WAY Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,033,782.76	0.00	1,033,782.76	0.00	0.00
Support Serv - Pupil	112,986.24	0.00	112,986.24	0.00	0.00
Support Serv - Instructional	132,533.58	0.00	132,533.58	0.00	0.00
Support Serv - Board of Ed	68,552.96	0.00	68,552.96	0.00	0.00
Support Serv - Executive Adm	50,593.93	0.00	50,593.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,129.37	0.00	121,129.37	0.00	0.00
Support Serv - Business	106,958.09	2,998.18	0.00	103,959.91	103,959.91
Operations and Maintenance	52,745.94	0.00	0.00	52,745.94	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	187,196.44	0.00	187,196.44	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,923.85	0.00	0.00	4,923.85	4,923.85
Support Serv - Pupil Accounting	12,764.85	0.00	12,764.85	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	5,892.88	0.00	5,892.88	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
	1,890,060.89	**2,998.18**	**1,725,433.01**	**161,629.70**	**108,883.76**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82711 Canton Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,646,476.00	0.00	3,646,476.00	0.00	0.00
Support Serv - Pupil	492,055.00	0.00	492,055.00	0.00	0.00
Support Serv - Instructional	867,224.00	0.00	867,224.00	0.00	0.00
Support Serv - Board of Ed	58,384.00	0.00	58,384.00	0.00	0.00
Support Serv - Executive Adm	224,716.00	0.00	224,716.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	635,346.00	0.00	635,346.00	0.00	0.00
Support Serv - Business	112,067.00	0.00	0.00	112,067.00	112,067.00
Operations and Maintenance	1,244,333.00	0.00	1,216.00	1,243,117.00	0.00
Pupil Transportation	37,797.00	0.00	37,797.00	0.00	0.00
Support Serv - Planning & Research	4,125.00	0.00	4,125.00	0.00	0.00
Support Serv - Communication	28,874.00	0.00	28,874.00	0.00	0.00
Support Serv - Staff & Personnel	173,785.00	0.00	0.00	173,785.00	173,785.00
Support Serv - Technology	107,063.00	0.00	0.00	107,063.00	107,063.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	28,809.00	0.00	28,809.00	0.00	0.00
Support Serv - Other	92,543.00	0.00	92,543.00	0.00	0.00
Community Services	1,940.00	0.00	1,940.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,755,537.00	**0.00**	**6,119,505.00**	**1,636,032.00**	**392,915.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82713 New Paradigm College Prep
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,211,181.84	0.00	1,211,181.84	0.00	0.00
Support Serv - Pupil	225,910.33	0.00	225,910.33	0.00	0.00
Support Serv - Instructional	324,572.63	0.00	324,572.63	0.00	0.00
Support Serv - Board of Ed	51,939.53	0.00	51,939.53	0.00	0.00
Support Serv - Executive Adm	274,821.11	0.00	274,821.11	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	230,589.49	772.00	229,817.49	0.00	0.00
Support Serv - Business	174,349.62	9,993.96	7,500.00	156,855.66	156,855.66
Operations and Maintenance	567,100.77	1,353.87	29,317.83	536,429.07	0.00
Pupil Transportation	141,411.14	0.00	141,411.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,850.00	0.00	1,850.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	142,276.16	0.00	9,065.66	133,210.50	133,210.50
Support Serv - Pupil Accounting	34,717.06	0.00	34,717.06	0.00	0.00
Support Serv - Central - Other	32,737.90	0.00	32,737.90	0.00	0.00
Support Serv - Other	16,635.71	0.00	16,635.71	0.00	0.00
Community Services	97,616.16	0.00	97,616.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,532,709.45	**12,119.83**	**2,694,094.39**	**826,495.23**	**290,066.16**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82716 Vista Meadows Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	611,361.00	0.00	611,361.00	0.00	0.00
Support Serv - Pupil	186,928.00	0.00	186,928.00	0.00	0.00
Support Serv - Instructional	7,415.00	0.00	7,415.00	0.00	0.00
Support Serv - Board of Ed	45,715.00	0.00	45,715.00	0.00	0.00
Support Serv - Executive Adm	117,813.00	0.00	117,813.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	187,235.00	0.00	187,235.00	0.00	0.00
Support Serv - Business	405.00	0.00	0.00	405.00	405.00
Operations and Maintenance	83,322.00	0.00	29,814.00	53,508.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,223.00	0.00	0.00	1,223.00	1,223.00
Support Serv - Technology	53,898.00	0.00	31,562.00	22,336.00	22,336.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	933,922.00	933,922.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	52,518.00	51,018.00	1,500.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,281,755.00	**984,940.00**	**1,219,343.00**	**77,472.00**	**23,964.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82717 Achieve Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,761,475.00	0.00	3,761,475.00	0.00	0.00
Support Serv - Pupil	310,649.00	0.00	310,649.00	0.00	0.00
Support Serv - Instructional	1,007,350.00	0.00	1,007,350.00	0.00	0.00
Support Serv - Board of Ed	130,551.00	0.00	130,551.00	0.00	0.00
Support Serv - Executive Adm	345,678.00	0.00	345,678.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	786,763.00	0.00	786,763.00	0.00	0.00
Support Serv - Business	339,208.00	0.00	0.00	339,208.00	339,208.00
Operations and Maintenance	1,459,284.00	0.00	0.00	1,459,284.00	0.00
Pupil Transportation	16,395.00	0.00	16,395.00	0.00	0.00
Support Serv - Planning & Research	12,434.00	0.00	12,434.00	0.00	0.00
Support Serv - Communication	97,069.00	0.00	97,069.00	0.00	0.00
Support Serv - Staff & Personnel	542,564.00	0.00	0.00	542,564.00	542,564.00
Support Serv - Technology	122,638.00	0.00	-1,541.00	124,179.00	124,179.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	86,464.00	0.00	86,464.00	0.00	0.00
Support Serv - Other	9,247.00	0.00	9,247.00	0.00	0.00
Community Services	5,349.00	0.00	5,349.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,033,118.00	**0.00**	**6,567,883.00**	**2,465,235.00**	**1,005,951.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82718 Quest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,464,294.00	0.00	4,464,294.00	0.00	0.00
Support Serv - Pupil	558,267.00	0.00	558,267.00	0.00	0.00
Support Serv - Instructional	1,135,154.00	0.00	1,135,154.00	0.00	0.00
Support Serv - Board of Ed	84,689.00	0.00	84,689.00	0.00	0.00
Support Serv - Executive Adm	264,794.00	0.00	264,794.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	736,850.00	0.00	736,850.00	0.00	0.00
Support Serv - Business	186,566.00	0.00	0.00	186,566.00	186,566.00
Operations and Maintenance	1,527,421.00	0.00	250.00	1,527,171.00	0.00
Pupil Transportation	36,952.00	0.00	36,952.00	0.00	0.00
Support Serv - Planning & Research	6,822.00	0.00	6,822.00	0.00	0.00
Support Serv - Communication	92,892.00	0.00	92,892.00	0.00	0.00
Support Serv - Staff & Personnel	308,159.00	0.00	0.00	308,159.00	308,159.00
Support Serv - Technology	117,332.00	0.00	0.00	117,332.00	117,332.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	47,307.00	0.00	47,307.00	0.00	0.00
Support Serv - Other	23,102.00	0.00	23,102.00	0.00	0.00
Community Services	115,077.00	0.00	115,077.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,705,678.00	**0.00**	**7,566,450.00**	**2,139,228.00**	**612,057.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82719 Washington-Parks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,591,694.00	0.00	3,591,694.00	0.00	0.00
Support Serv - Pupil	573,819.00	0.00	573,819.00	0.00	0.00
Support Serv - Instructional	582,397.00	0.00	582,397.00	0.00	0.00
Support Serv - Board of Ed	255,549.00	0.00	255,549.00	0.00	0.00
Support Serv - Executive Adm	740,962.00	0.00	740,962.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	419,121.00	0.00	419,121.00	0.00	0.00
Support Serv - Business	44,623.00	22,618.00	0.00	22,005.00	22,005.00
Operations and Maintenance	1,843,792.00	67,165.00	169,697.00	1,606,930.00	0.00
Pupil Transportation	19,285.00	0.00	19,285.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,324.00	0.00	11,324.00	0.00	0.00
Support Serv - Staff & Personnel	49,995.00	0.00	750.00	49,245.00	49,245.00
Support Serv - Technology	144,792.00	0.00	6,519.00	138,273.00	138,273.00
Support Serv - Pupil Accounting	71,610.00	0.00	71,610.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	131,261.00	0.00	131,261.00	0.00	0.00
Community Services	5,907.00	0.00	5,907.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,594.00	0.00	413,594.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,899,725.00	**89,783.00**	**6,993,489.00**	**1,816,453.00**	**209,523.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82722 Detroit Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,451,432.26	4,876.41	5,446,555.85	0.00	0.00
Support Serv - Pupil	1,159,665.43	0.00	1,159,665.43	0.00	0.00
Support Serv - Instructional	823,296.52	0.00	823,296.52	0.00	0.00
Support Serv - Board of Ed	68,921.15	0.00	68,921.15	0.00	0.00
Support Serv - Executive Adm	1,358,975.69	0.00	1,358,975.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	745,644.84	1,472.35	744,172.49	0.00	0.00
Support Serv - Business	118,405.26	92,353.82	16,500.00	9,551.44	9,551.44
Operations and Maintenance	1,269,062.64	27,588.35	165,559.15	1,075,915.14	0.00
Pupil Transportation	565,656.70	0.00	565,656.70	0.00	0.00
Support Serv - Planning & Research	3,053.00	0.00	3,053.00	0.00	0.00
Support Serv - Communication	16,359.67	0.00	16,359.67	0.00	0.00
Support Serv - Staff & Personnel	41,387.54	0.00	29,702.95	11,684.59	11,684.59
Support Serv - Technology	150,023.81	0.00	22,199.06	127,824.75	127,824.75
Support Serv - Pupil Accounting	4,559.48	0.00	4,559.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	79,725.39	0.00	79,725.39	0.00	0.00
Community Services	162.12	0.00	162.12	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	740,926.10	41,662.00	699,264.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,597,257.60	**167,952.93**	**11,204,328.75**	**1,224,975.92**	**149,060.78**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82723 Legacy Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,116,953.00	0.00	5,116,953.00	0.00	0.00
Support Serv - Pupil	457,240.00	0.00	457,240.00	0.00	0.00
Support Serv - Instructional	1,180,081.00	0.00	1,180,081.00	0.00	0.00
Support Serv - Board of Ed	134,149.00	0.00	134,149.00	0.00	0.00
Support Serv - Executive Adm	320,791.00	0.00	320,791.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	762,774.00	0.00	762,774.00	0.00	0.00
Support Serv - Business	291,662.00	0.00	0.00	291,662.00	291,662.00
Operations and Maintenance	1,684,574.00	0.00	0.00	1,684,574.00	0.00
Pupil Transportation	7,846.00	0.00	7,846.00	0.00	0.00
Support Serv - Planning & Research	10,682.00	0.00	10,682.00	0.00	0.00
Support Serv - Communication	81,019.00	0.00	81,019.00	0.00	0.00
Support Serv - Staff & Personnel	465,824.00	0.00	0.00	465,824.00	465,824.00
Support Serv - Technology	150,755.00	0.00	0.00	150,755.00	150,755.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	74,208.00	0.00	74,208.00	0.00	0.00
Support Serv - Other	10,812.00	0.00	10,812.00	0.00	0.00
Community Services	148,206.00	0.00	148,206.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,897,576.00	**0.00**	**8,304,761.00**	**2,592,815.00**	**908,241.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82724 University Yes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,294,154.61	29,821.30	2,264,333.31	0.00	0.00
Support Serv - Pupil	454,967.00	0.00	454,967.00	0.00	0.00
Support Serv - Instructional	754,063.69	0.00	754,063.69	0.00	0.00
Support Serv - Board of Ed	30,316.05	0.00	30,316.05	0.00	0.00
Support Serv - Executive Adm	737,024.13	0.00	737,024.13	0.00	0.00
Support Serv - Grant Writer	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - School Adm	306,019.08	0.00	306,019.08	0.00	0.00
Support Serv - Business	142,430.41	0.00	5,000.00	137,430.41	137,430.41
Operations and Maintenance	1,414,173.58	21,343.17	192,313.56	1,200,516.85	0.00
Pupil Transportation	402,021.30	0.00	402,021.30	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	271,443.76	0.00	86,958.45	184,485.31	184,485.31
Support Serv - Pupil Accounting	94,678.02	0.00	94,678.02	0.00	0.00
Support Serv - Central - Other	118,035.97	0.00	118,035.97	0.00	0.00
Support Serv - Other	9,678.76	0.00	9,678.76	0.00	0.00
Community Services	107,295.85	0.00	107,295.85	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,146,302.21	**51,164.47**	**5,572,705.17**	**1,522,432.57**	**321,915.72**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82725 Global Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,877,695.81	0.00	1,877,695.81	0.00	0.00
Support Serv - Pupil	221,414.99	0.00	221,414.99	0.00	0.00
Support Serv - Instructional	328,652.79	0.00	328,652.79	0.00	0.00
Support Serv - Board of Ed	51,733.73	0.00	51,733.73	0.00	0.00
Support Serv - Executive Adm	241,342.46	0.00	241,342.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	124,906.42	0.00	124,906.42	0.00	0.00
Support Serv - Business	412,959.43	12,257.88	5,087.32	395,614.23	395,614.23
Operations and Maintenance	686,878.69	1,045.00	19,860.23	665,973.46	0.00
Pupil Transportation	37,660.13	0.00	37,660.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,215.16	0.00	7,215.16	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	32,574.88	0.00	1,922.20	30,652.68	30,652.68
Support Serv - Pupil Accounting	14,657.78	0.00	14,657.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	147,999.00	0.00	147,999.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	299,111.66	142,502.00	156,609.66	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
	4,484,802.93	**155,804.88**	**3,236,757.68**	**1,092,240.37**	**426,266.91**

Michigan Department of Education
Costs for the Development of 2026-2027 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	4,395,174.00	0.00	4,395,174.00	0.00	0.00
Support Serv - Pupil	931,501.00	0.00	931,501.00	0.00	0.00
Support Serv - Instructional	1,068,174.00	0.00	1,068,174.00	0.00	0.00
Support Serv - Board of Ed	97,448.00	0.00	97,448.00	0.00	0.00
Support Serv - Executive Adm	314,560.00	0.00	314,560.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	771,931.00	0.00	771,931.00	0.00	0.00
Support Serv - Business	182,117.00	0.00	0.00	182,117.00	182,117.00
Operations and Maintenance	1,474,451.00	0.00	-10.00	1,474,461.00	0.00
Pupil Transportation	133,986.00	0.00	133,986.00	0.00	0.00
Support Serv - Planning & Research	6,634.00	0.00	6,634.00	0.00	0.00
Support Serv - Communication	76,134.00	0.00	76,134.00	0.00	0.00
Support Serv - Staff & Personnel	288,321.00	0.00	0.00	288,321.00	288,321.00
Support Serv - Technology	116,032.00	0.00	0.00	116,032.00	116,032.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,809.00	0.00	45,809.00	0.00	0.00
Support Serv - Other	2,371.00	0.00	2,371.00	0.00	0.00
Community Services	121,326.00	0.00	121,326.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,025,969.00	**0.00**	**7,965,038.00**	**2,060,931.00**	**586,470.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82728 Jalen Rose Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,741,105.09	269,571.34	2,471,533.75	0.00	0.00
Support Serv - Pupil	580,079.71	0.00	580,079.71	0.00	0.00
Support Serv - Instructional	365,058.34	0.00	365,058.34	0.00	0.00
Support Serv - Board of Ed	86,900.02	0.00	86,900.02	0.00	0.00
Support Serv - Executive Adm	119,325.41	0.00	119,325.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	623,183.00	0.00	623,183.00	0.00	0.00
Support Serv - Business	700,880.44	0.00	9,642.92	691,237.52	691,237.52
Operations and Maintenance	664,526.28	0.00	31,618.70	632,907.58	0.00
Pupil Transportation	50,624.10	0.00	50,624.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	64,137.31	0.00	1,045.72	63,091.59	63,091.59
Support Serv - Technology	185,433.10	0.00	1,034.73	184,398.37	184,398.37
Support Serv - Pupil Accounting	388.60	0.00	388.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	169,752.86	0.00	169,752.86	0.00	0.00
Community Services	15,701.44	0.00	15,701.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	80,519.45	0.00	80,519.45	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,447,615.15	**269,571.34**	**4,606,408.75**	**1,571,635.06**	**938,727.48**

Michigan Department of Education
Costs for the Development of 2026-2027 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	4,226,015.00	0.00	4,226,015.00	0.00	0.00
Support Serv - Pupil	493,453.00	0.00	493,453.00	0.00	0.00
Support Serv - Instructional	1,078,331.00	0.00	1,078,331.00	0.00	0.00
Support Serv - Board of Ed	151,570.00	0.00	151,570.00	0.00	0.00
Support Serv - Executive Adm	370,848.00	0.00	370,848.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	790,983.00	0.00	790,983.00	0.00	0.00
Support Serv - Business	368,162.00	0.00	0.00	368,162.00	368,162.00
Operations and Maintenance	1,617,740.00	0.00	0.00	1,617,740.00	0.00
Pupil Transportation	23,115.00	0.00	23,115.00	0.00	0.00
Support Serv - Planning & Research	13,495.00	0.00	13,495.00	0.00	0.00
Support Serv - Communication	96,407.00	0.00	96,407.00	0.00	0.00
Support Serv - Staff & Personnel	610,527.00	0.00	0.00	610,527.00	610,527.00
Support Serv - Technology	157,970.00	0.00	760.00	157,210.00	157,210.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	93,836.00	0.00	93,836.00	0.00	0.00
Support Serv - Other	18,200.00	0.00	18,200.00	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
	10,110,652.00	**0.00**	**7,357,013.00**	**2,753,639.00**	**1,135,899.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82730 American International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,647,651.84	17,765.63	4,629,886.21	0.00	0.00
Support Serv - Pupil	633,909.04	0.00	633,909.04	0.00	0.00
Support Serv - Instructional	383,260.56	0.00	383,260.56	0.00	0.00
Support Serv - Board of Ed	35,500.19	0.00	35,500.19	0.00	0.00
Support Serv - Executive Adm	1,156,113.34	0.00	1,156,113.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	797,862.57	7,347.00	790,515.57	0.00	0.00
Support Serv - Business	65,832.56	32,985.07	0.00	32,847.49	32,847.49
Operations and Maintenance	1,622,015.97	338,351.72	0.00	1,283,664.25	0.00
Pupil Transportation	748,604.17	0.00	748,604.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,572.50	0.00	3,572.50	0.00	0.00
Support Serv - Staff & Personnel	76,451.39	0.00	0.00	76,451.39	76,451.39
Support Serv - Technology	194,119.29	0.00	0.00	194,119.29	194,119.29
Support Serv - Pupil Accounting	37,853.56	0.00	37,853.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	151,554.43	0.00	151,554.43	0.00	0.00
Community Services	107,208.73	0.00	107,208.73	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	699,965.45	43,550.67	656,414.78	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	17,647.00	17,647.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,379,122.59	**457,647.09**	**9,334,393.08**	**1,587,082.42**	**303,418.17**

Michigan Department of Education
Costs for the Development of 2026-2027 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	1,295,229.67	0.00	1,295,229.67	0.00	0.00
Support Serv - Pupil	214,909.07	0.00	214,909.07	0.00	0.00
Support Serv - Instructional	373,127.37	0.00	373,127.37	0.00	0.00
Support Serv - Board of Ed	29,316.80	0.00	29,316.80	0.00	0.00
Support Serv - Executive Adm	369,742.28	0.00	369,742.28	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	216,362.83	0.00	216,362.83	0.00	0.00
Support Serv - Business	149,580.95	8,534.61	6,500.00	134,546.34	134,546.34
Operations and Maintenance	764,444.51	13,000.61	3,000.00	748,443.90	0.00
Pupil Transportation	142,867.70	0.00	142,867.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	203.70	0.00	203.70	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	150,586.29	0.00	11,871.75	138,714.54	138,714.54
Support Serv - Pupil Accounting	52,733.98	0.00	52,733.98	0.00	0.00
Support Serv - Central - Other	29,230.14	0.00	29,230.14	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	74,786.17	0.00	74,786.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	77,064.24	77,064.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,945,185.70	**98,599.46**	**2,824,881.46**	**1,021,704.78**	**273,260.88**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82737 Pathways Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	866,761.49	5,233.68	861,527.81	0.00	0.00
Support Serv - Pupil	357,133.00	0.00	357,133.00	0.00	0.00
Support Serv - Instructional	159,624.00	16,248.80	143,375.20	0.00	0.00
Support Serv - Board of Ed	25,065.40	0.00	25,065.40	0.00	0.00
Support Serv - Executive Adm	456,250.73	0.00	456,250.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	297,411.86	0.00	297,411.86	0.00	0.00
Support Serv - Business	68,946.63	0.00	0.00	68,946.63	68,946.63
Operations and Maintenance	302,359.02	2,347.18	70,688.65	229,323.19	0.00
Pupil Transportation	182,762.44	0.00	182,762.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	143,583.60	0.00	143,583.60	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,303.54	0.00	0.00	38,303.54	38,303.54
Support Serv - Pupil Accounting	8,116.70	0.00	8,116.70	0.00	0.00
Support Serv - Central - Other	5,808.67	0.00	5,808.67	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	122,280.19	0.00	122,280.19	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
	3,034,407.27	**23,829.66**	**2,674,004.25**	**336,573.36**	**107,250.17**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82739 Detroit Innovation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,182,800.00	2,752.00	2,180,048.00	0.00	0.00
Support Serv - Pupil	190,380.00	0.00	190,380.00	0.00	0.00
Support Serv - Instructional	133,282.00	0.00	133,282.00	0.00	0.00
Support Serv - Board of Ed	20,045.00	0.00	20,045.00	0.00	0.00
Support Serv - Executive Adm	597,401.00	0.00	597,401.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,425.00	0.00	371,425.00	0.00	0.00
Support Serv - Business	5,195.00	0.00	0.00	5,195.00	5,195.00
Operations and Maintenance	239,435.00	0.00	35,800.00	203,635.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	62,874.00	33,488.00	810.00	28,576.00	28,576.00
Support Serv - Pupil Accounting	3,075.00	0.00	3,075.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,974.00	0.00	25,974.00	0.00	0.00
Community Services	12,340.00	0.00	12,340.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,098.00	475.00	305,623.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,150,324.00	**36,715.00**	**3,876,203.00**	**237,406.00**	**33,771.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82742 Madison-Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,127,598.00	0.00	2,127,598.00	0.00	0.00
Support Serv - Pupil	405,815.00	0.00	405,815.00	0.00	0.00
Support Serv - Instructional	302,216.00	0.00	302,216.00	0.00	0.00
Support Serv - Board of Ed	48,802.00	0.00	48,802.00	0.00	0.00
Support Serv - Executive Adm	546,422.00	0.00	546,422.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	298,916.00	0.00	298,916.00	0.00	0.00
Support Serv - Business	62,325.00	26,524.00	0.00	35,801.00	35,801.00
Operations and Maintenance	1,261,568.00	0.00	70,759.00	1,190,809.00	0.00
Pupil Transportation	13,664.00	0.00	13,664.00	0.00	0.00
Support Serv - Planning & Research	494.00	0.00	494.00	0.00	0.00
Support Serv - Communication	6,537.00	0.00	6,537.00	0.00	0.00
Support Serv - Staff & Personnel	20,967.00	0.00	1,925.00	19,042.00	19,042.00
Support Serv - Technology	132,497.00	0.00	0.00	132,497.00	132,497.00
Support Serv - Pupil Accounting	35,251.00	0.00	35,251.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,209.00	0.00	51,209.00	0.00	0.00
Community Services	41,614.00	0.00	41,614.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	428,323.00	0.00	428,323.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,784,218.00	**26,524.00**	**4,379,545.00**	**1,378,149.00**	**187,340.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82743 Plymouth Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,912,993.00	0.00	3,912,993.00	0.00	0.00
Support Serv - Pupil	382,155.00	0.00	382,155.00	0.00	0.00
Support Serv - Instructional	957,592.00	0.00	957,592.00	0.00	0.00
Support Serv - Board of Ed	137,247.00	0.00	137,247.00	0.00	0.00
Support Serv - Executive Adm	385,543.00	0.00	385,543.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	694,466.00	0.00	694,466.00	0.00	0.00
Support Serv - Business	343,597.00	0.00	0.00	343,597.00	343,597.00
Operations and Maintenance	1,737,091.00	0.00	481.00	1,736,610.00	0.00
Pupil Transportation	21,775.00	0.00	21,775.00	0.00	0.00
Support Serv - Planning & Research	12,590.00	0.00	12,590.00	0.00	0.00
Support Serv - Communication	66,769.00	0.00	66,769.00	0.00	0.00
Support Serv - Staff & Personnel	569,429.00	0.00	0.00	569,429.00	569,429.00
Support Serv - Technology	125,051.00	0.00	0.00	125,051.00	125,051.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	87,501.00	0.00	87,501.00	0.00	0.00
Support Serv - Other	13,905.00	0.00	13,905.00	0.00	0.00
Community Services	2,030.00	0.00	2,030.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,449,734.00	**0.00**	**6,675,047.00**	**2,774,687.00**	**1,038,077.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82744 Escuela Avancemos
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,183,847.82	0.00	2,183,847.82	0.00	0.00
Support Serv - Pupil	254,716.23	0.00	254,716.23	0.00	0.00
Support Serv - Instructional	356,251.85	0.00	356,251.85	0.00	0.00
Support Serv - Board of Ed	26,707.80	0.00	26,707.80	0.00	0.00
Support Serv - Executive Adm	630,009.56	0.00	630,009.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	439,944.34	0.00	439,944.34	0.00	0.00
Support Serv - Business	107,249.32	28,557.91	0.00	78,691.41	78,691.41
Operations and Maintenance	1,197,110.06	0.00	20,820.40	1,176,289.66	0.00
Pupil Transportation	455,548.00	0.00	455,548.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,949.69	0.00	0.00	15,949.69	15,949.69
Support Serv - Technology	80,419.10	0.00	0.00	80,419.10	80,419.10
Support Serv - Pupil Accounting	35,448.48	0.00	35,448.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	67,988.41	0.00	67,988.41	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,851,190.66	**28,557.91**	**4,471,282.89**	**1,351,349.86**	**175,060.20**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82745 Caniff Liberty Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,169,234.83	107,536.50	3,061,698.33	0.00	0.00
Support Serv - Pupil	284,298.58	0.00	284,298.58	0.00	0.00
Support Serv - Instructional	414,760.13	0.00	414,760.13	0.00	0.00
Support Serv - Board of Ed	19,200.00	0.00	19,200.00	0.00	0.00
Support Serv - Executive Adm	369,699.09	0.00	369,699.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	201,591.22	0.00	201,591.22	0.00	0.00
Support Serv - Business	1,292,425.58	0.00	0.00	1,292,425.58	1,292,425.58
Operations and Maintenance	5,939,761.73	4,723,926.85	94,983.84	1,120,851.04	0.00
Pupil Transportation	274,713.38	99,972.00	174,741.38	0.00	0.00
Support Serv - Planning & Research	17,188.93	0.00	17,188.93	0.00	0.00
Support Serv - Communication	20,180.68	0.00	20,180.68	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,084.78	0.00	0.00	44,084.78	44,084.78
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	11,042.70	0.00	11,042.70	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	697,935.30	627,816.83	70,118.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,756,116.93	**5,559,252.18**	**4,739,503.35**	**2,457,361.40**	**1,336,510.36**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82746 W-A-Y Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,291,044.08	0.00	1,291,044.08	0.00	0.00
Support Serv - Pupil	190,992.02	0.00	190,992.02	0.00	0.00
Support Serv - Instructional	130,306.30	0.00	130,306.30	0.00	0.00
Support Serv - Board of Ed	19,997.65	1,602.66	18,394.99	0.00	0.00
Support Serv - Executive Adm	296,348.21	0.00	296,348.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	223,762.74	0.00	223,762.74	0.00	0.00
Support Serv - Business	148,237.51	0.00	0.00	148,237.51	148,237.51
Operations and Maintenance	411,068.52	0.00	47,398.50	363,670.02	0.00
Pupil Transportation	8,963.45	0.00	8,963.45	0.00	0.00
Support Serv - Planning & Research	74,265.96	0.00	74,265.96	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	94,362.25	0.00	51,788.24	42,574.01	42,574.01
Support Serv - Pupil Accounting	9,916.12	0.00	9,916.12	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	9,898.00	0.00	9,898.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	78,802.20	0.00	78,802.20	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
	2,987,965.01	**1,602.66**	**2,431,880.81**	**554,481.54**	**190,811.52**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82747 MacDowell Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,591,660.52	15,311.60	2,576,348.92	0.00	0.00
Support Serv - Pupil	481,727.15	0.00	481,727.15	0.00	0.00
Support Serv - Instructional	490,992.49	0.00	490,992.49	0.00	0.00
Support Serv - Board of Ed	295,353.09	0.00	295,353.09	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	667,427.46	0.00	667,427.46	0.00	0.00
Support Serv - Business	180,304.45	0.00	0.00	180,304.45	180,304.45
Operations and Maintenance	761,790.67	0.00	0.00	761,790.67	0.00
Pupil Transportation	102,781.55	0.00	102,781.55	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	3,765.70	0.00	0.00	3,765.70	3,765.70
Support Serv - Technology	111,056.21	0.00	0.00	111,056.21	111,056.21
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	974.00	0.00	974.00	0.00	0.00
Community Services	93,964.21	0.00	93,964.21	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,781,797.50	**15,311.60**	**4,709,568.87**	**1,056,917.03**	**295,126.36**

Michigan Department of Education
Costs for the Development of 2026-2027 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	2,777,187.07	0.00	2,777,187.07	0.00	0.00
Support Serv - Pupil	394,601.63	0.00	394,601.63	0.00	0.00
Support Serv - Instructional	574,102.19	0.00	574,102.19	0.00	0.00
Support Serv - Board of Ed	148,963.35	0.00	148,963.35	0.00	0.00
Support Serv - Executive Adm	810,292.74	0.00	810,292.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	338,392.72	0.00	338,392.72	0.00	0.00
Support Serv - Business	895.27	0.00	0.00	895.27	895.27
Operations and Maintenance	845,007.72	3,616.00	164,853.10	676,538.62	0.00
Pupil Transportation	221,896.40	0.00	221,896.40	0.00	0.00
Support Serv - Planning & Research	17,524.60	0.00	17,524.60	0.00	0.00
Support Serv - Communication	26,434.75	0.00	26,434.75	0.00	0.00
Support Serv - Staff & Personnel	100,168.61	0.00	99,358.61	810.00	810.00
Support Serv - Technology	124,447.85	14,890.00	-2,296.00	111,853.85	111,853.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	51,871.40	0.00	51,871.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	273,514.51	273,514.51	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,705,300.81	**292,020.51**	**5,623,182.56**	**790,097.74**	**113,559.12**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82751 Michigan Educational Choice Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,264,436.98	0.00	2,264,436.98	0.00	0.00
Support Serv - Pupil	169,403.67	0.00	169,403.67	0.00	0.00
Support Serv - Instructional	226,168.77	0.00	226,168.77	0.00	0.00
Support Serv - Board of Ed	546,292.20	0.00	546,292.20	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	318,041.05	0.00	318,041.05	0.00	0.00
Support Serv - Business	38,418.16	0.00	0.00	38,418.16	38,418.16
Operations and Maintenance	428,300.53	74,778.00	117,058.81	236,463.72	0.00
Pupil Transportation	2,100.00	0.00	2,100.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	27,365.31	0.00	17,372.00	9,993.31	9,993.31
Support Serv - Technology	17,339.96	0.00	0.00	17,339.96	17,339.96
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	3,688.50	0.00	3,688.50	0.00	0.00
Community Services	3,176.75	0.00	3,176.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	235,736.00	235,736.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	346,441.84	14,760.19	331,681.65	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
	4,626,909.72	**325,274.19**	**3,999,420.38**	**302,215.15**	**65,751.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82752 Infinity Institute of Learning (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,294,900.95	17,020.56	1,277,880.39	0.00	0.00
Support Serv - Pupil	337,020.79	0.00	337,020.79	0.00	0.00
Support Serv - Instructional	270,246.52	0.00	270,246.52	0.00	0.00
Support Serv - Board of Ed	129,976.34	0.00	129,976.34	0.00	0.00
Support Serv - Executive Adm	361,030.31	0.00	361,030.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	251,160.88	0.00	251,160.88	0.00	0.00
Support Serv - Business	466,056.76	0.00	0.00	466,056.76	466,056.76
Operations and Maintenance	201,888.93	13,107.88	70,537.97	118,243.08	0.00
Pupil Transportation	800.00	0.00	800.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	95,135.14	0.00	95,135.14	0.00	0.00
Support Serv - Staff & Personnel	202,374.70	0.00	13,052.86	189,321.84	189,321.84
Support Serv - Technology	193,131.44	0.00	46,705.61	146,425.83	146,425.83
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	0.00	0.00	0.00	0.00	0.00
Community Services	21,605.19	0.00	21,605.19	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
	3,825,327.95	**30,128.44**	**2,875,152.00**	**920,047.51**	**801,804.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82754 Tipton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,869,653.54	18,519.45	3,851,134.09	0.00	0.00
Support Serv - Pupil	428,400.63	0.00	428,400.63	0.00	0.00
Support Serv - Instructional	255,860.86	0.00	255,860.86	0.00	0.00
Support Serv - Board of Ed	56,673.02	0.00	56,673.02	0.00	0.00
Support Serv - Executive Adm	864,214.17	0.00	864,214.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	629,059.73	0.00	629,059.73	0.00	0.00
Support Serv - Business	23,423.00	0.00	0.00	23,423.00	23,423.00
Operations and Maintenance	787,748.40	81,103.83	74,591.41	632,053.16	0.00
Pupil Transportation	1,948.05	0.00	1,948.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,657.46	0.00	5,657.46	0.00	0.00
Support Serv - Staff & Personnel	627.77	0.00	627.77	0.00	0.00
Support Serv - Technology	3,554.64	0.00	3,554.64	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	150.00	0.00	150.00	0.00	0.00
Support Serv - Other	114,191.84	0.00	114,191.84	0.00	0.00
Community Services	30,399.04	0.00	30,399.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	46,357.00	46,357.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	423,158.63	319,310.91	103,847.72	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 **	381,775.01	381,775.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	503,155.81	503,155.81	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
	8,426,008.60	**1,350,222.01**	**6,420,310.43**	**655,476.16**	**23,423.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82756 Taylor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,674,062.00	0.00	2,674,062.00	0.00	0.00
Support Serv - Pupil	334,627.00	0.00	334,627.00	0.00	0.00
Support Serv - Instructional	598,060.00	0.00	598,060.00	0.00	0.00
Support Serv - Board of Ed	53,153.00	0.00	53,153.00	0.00	0.00
Support Serv - Executive Adm	146,739.00	0.00	146,739.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	719,777.00	0.00	719,777.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	590,947.00	0.00	0.00	590,947.00	0.00
Pupil Transportation	14,783.00	0.00	14,783.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	16,607.00	0.00	16,607.00	0.00	0.00
Support Serv - Staff & Personnel	94,405.00	0.00	0.00	94,405.00	94,405.00
Support Serv - Technology	60,431.00	0.00	0.00	60,431.00	60,431.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	74,869.00	0.00	74,869.00	0.00	0.00
Community Services	150,043.00	0.00	150,043.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,657,610.00	**0.00**	**4,806,283.00**	**851,327.00**	**260,380.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82757 Grand River Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,207,914.00	0.00	4,207,914.00	0.00	0.00
Support Serv - Pupil	519,808.00	0.00	519,808.00	0.00	0.00
Support Serv - Instructional	1,150,973.00	0.00	1,150,973.00	0.00	0.00
Support Serv - Board of Ed	86,323.00	0.00	86,323.00	0.00	0.00
Support Serv - Executive Adm	267,354.00	0.00	267,354.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	732,220.00	0.00	732,220.00	0.00	0.00
Support Serv - Business	165,970.00	0.00	0.00	165,970.00	165,970.00
Operations and Maintenance	1,698,360.00	0.00	0.00	1,698,360.00	0.00
Pupil Transportation	124,116.00	0.00	124,116.00	0.00	0.00
Support Serv - Planning & Research	6,034.00	0.00	6,034.00	0.00	0.00
Support Serv - Communication	67,453.00	0.00	67,453.00	0.00	0.00
Support Serv - Staff & Personnel	271,568.00	0.00	0.00	271,568.00	271,568.00
Support Serv - Technology	98,364.00	0.00	0.00	98,364.00	98,364.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	41,576.00	0.00	41,576.00	0.00	0.00
Support Serv - Other	16,073.00	0.00	16,073.00	0.00	0.00
Community Services	106,584.00	0.00	106,584.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,560,690.00	**0.00**	**7,326,428.00**	**2,234,262.00**	**535,902.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82760 Cornerstone Jefferson-Douglass Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,247,835.00	0.00	3,247,835.00	0.00	0.00
Support Serv - Pupil	454,089.00	0.00	454,089.00	0.00	0.00
Support Serv - Instructional	346,546.00	0.00	346,546.00	0.00	0.00
Support Serv - Board of Ed	53,075.00	0.00	53,075.00	0.00	0.00
Support Serv - Executive Adm	788,750.00	0.00	788,750.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,367.00	0.00	283,367.00	0.00	0.00
Support Serv - Business	53,418.00	30,965.00	0.00	22,453.00	22,453.00
Operations and Maintenance	2,001,558.00	79,899.00	173,107.00	1,748,552.00	0.00
Pupil Transportation	26,730.00	0.00	26,730.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,315.00	0.00	4,315.00	0.00	0.00
Support Serv - Staff & Personnel	53,662.00	0.00	500.00	53,162.00	53,162.00
Support Serv - Technology	140,672.00	0.00	0.00	140,672.00	140,672.00
Support Serv - Pupil Accounting	65,502.00	0.00	65,502.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	176,522.00	0.00	176,522.00	0.00	0.00
Community Services	12,004.00	0.00	12,004.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,658.00	0.00	529,658.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,237,703.00	**110,864.00**	**6,162,000.00**	**1,964,839.00**	**216,287.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82762 Inkster Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,381,408.00	21,747.84	1,359,660.16	0.00	0.00
Support Serv - Pupil	219,825.96	0.00	219,825.96	0.00	0.00
Support Serv - Instructional	210,138.44	0.00	210,138.44	0.00	0.00
Support Serv - Board of Ed	67,482.17	0.00	67,482.17	0.00	0.00
Support Serv - Executive Adm	273,629.88	0.00	273,629.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	306,743.14	0.00	306,743.14	0.00	0.00
Support Serv - Business	10,687.00	0.00	5,750.00	4,937.00	4,937.00
Operations and Maintenance	785,160.75	0.00	53,226.08	731,934.67	0.00
Pupil Transportation	215,820.02	0.00	215,820.02	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	30,203.00	0.00	0.00	30,203.00	30,203.00
Support Serv - Technology	62,292.81	0.00	0.00	62,292.81	62,292.81
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	2,794.92	0.00	2,794.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,193.61	229,024.50	12,169.11	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
	3,807,379.70	**250,772.34**	**2,727,239.88**	**829,367.48**	**97,432.81**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82763 Discovery Creative Pathways
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,438,164.53	121,217.73	5,316,946.80	0.00	0.00
Support Serv - Pupil	602,919.34	0.00	602,919.34	0.00	0.00
Support Serv - Instructional	191,763.75	0.00	191,763.75	0.00	0.00
Support Serv - Board of Ed	63,156.19	0.00	63,156.19	0.00	0.00
Support Serv - Executive Adm	231,318.63	0.00	231,318.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	874,432.81	0.00	874,432.81	0.00	0.00
Support Serv - Business	1,527,354.02	0.00	6,060.30	1,521,293.72	1,521,293.72
Operations and Maintenance	1,591,148.12	29,942.70	67,809.30	1,493,396.12	0.00
Pupil Transportation	636,216.54	0.00	636,216.54	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	4,876.73	0.00	0.00	4,876.73	4,876.73
Support Serv - Technology	195,577.11	0.00	27.15	195,549.96	195,549.96
Support Serv - Pupil Accounting	1,102.80	0.00	1,102.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,267.26	0.00	20,267.26	0.00	0.00
Community Services	17,378.45	0.00	17,378.45	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	793,544.36	95,315.16	698,229.20	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
	12,189,220.64	**246,475.59**	**8,727,628.52**	**3,215,116.53**	**1,721,720.41**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82765 Pembroke Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,097,763.00	0.00	3,097,763.00	0.00	0.00
Support Serv - Pupil	463,369.00	0.00	463,369.00	0.00	0.00
Support Serv - Instructional	774,695.00	0.00	774,695.00	0.00	0.00
Support Serv - Board of Ed	55,459.00	0.00	55,459.00	0.00	0.00
Support Serv - Executive Adm	140,989.00	0.00	140,989.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	619,184.00	0.00	619,184.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,272,939.00	0.00	-6.00	1,272,945.00	0.00
Pupil Transportation	84,533.00	0.00	84,533.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	55,702.00	0.00	55,702.00	0.00	0.00
Support Serv - Staff & Personnel	92,823.00	0.00	0.00	92,823.00	92,823.00
Support Serv - Technology	63,007.00	0.00	-47.00	63,054.00	63,054.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	15,016.00	0.00	15,016.00	0.00	0.00
Community Services	4,021.00	0.00	4,021.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,868,607.00	**0.00**	**5,334,241.00**	**1,534,366.00**	**261,421.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82766 Westfield Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,894,100.00	0.00	9,894,100.00	0.00	0.00
Support Serv - Pupil	1,267,725.00	0.00	1,267,725.00	0.00	0.00
Support Serv - Instructional	2,453,473.00	0.00	2,453,473.00	0.00	0.00
Support Serv - Board of Ed	215,902.00	0.00	215,902.00	0.00	0.00
Support Serv - Executive Adm	651,046.00	0.00	651,046.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,691,194.00	0.00	1,691,194.00	0.00	0.00
Support Serv - Business	569,305.00	0.00	0.00	569,305.00	569,305.00
Operations and Maintenance	2,316,572.00	0.00	0.00	2,316,572.00	0.00
Pupil Transportation	43,973.00	0.00	43,973.00	0.00	0.00
Support Serv - Planning & Research	20,839.00	0.00	20,839.00	0.00	0.00
Support Serv - Communication	124,626.00	0.00	124,626.00	0.00	0.00
Support Serv - Staff & Personnel	965,983.00	0.00	0.00	965,983.00	965,983.00
Support Serv - Technology	259,981.00	0.00	0.00	259,981.00	259,981.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	144,677.00	0.00	144,677.00	0.00	0.00
Support Serv - Other	109,470.00	0.00	109,470.00	0.00	0.00
Community Services	242,220.00	0.00	242,220.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,971,086.00	**0.00**	**16,859,245.00**	**4,111,841.00**	**1,795,269.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82767 Ivywood Classical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,331,934.82	16,113.30	3,315,821.52	0.00	0.00
Support Serv - Pupil	385,179.53	0.00	385,179.53	0.00	0.00
Support Serv - Instructional	114,575.36	11,606.73	102,968.63	0.00	0.00
Support Serv - Board of Ed	38,405.02	0.00	38,405.02	0.00	0.00
Support Serv - Executive Adm	986,585.73	0.00	986,585.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	528,346.48	8,022.14	520,324.34	0.00	0.00
Support Serv - Business	156,041.63	0.00	0.00	156,041.63	156,041.63
Operations and Maintenance	734,114.96	3,551.63	66,192.76	664,370.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,244.56	0.00	20,244.56	0.00	0.00
Support Serv - Staff & Personnel	25,693.38	0.00	0.00	25,693.38	25,693.38
Support Serv - Technology	54,886.55	1,196.00	0.00	53,690.55	53,690.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,194.65	0.00	111,194.65	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	87,587.89	0.00	87,587.89	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 **	1,475,931.55	1,475,931.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,851,118.79	11,851,118.79	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
	19,901,840.90	**13,367,540.14**	**5,634,504.63**	**899,796.13**	**235,425.56**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82768 Achieve-Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	77,480.15	38,869.38	38,610.77	0.00	0.00
Support Serv - Pupil	20,187.00	0.00	20,187.00	0.00	0.00
Support Serv - Instructional	7,862.28	0.00	7,862.28	0.00	0.00
Support Serv - Board of Ed	10,264.55	0.00	10,264.55	0.00	0.00
Support Serv - Executive Adm	172,150.77	0.00	172,150.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	42,771.00	0.00	42,771.00	0.00	0.00
Support Serv - Business	25,569.40	0.00	0.00	25,569.40	25,569.40
Operations and Maintenance	32,256.80	0.00	0.00	32,256.80	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,521.98	0.00	0.00	12,521.98	12,521.98
Support Serv - Pupil Accounting	14,445.02	0.00	14,445.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,139.93	19,139.93	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	434,648.88	**58,009.31**	**306,291.39**	**70,348.18**	**38,091.38**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82772 Fostering Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	649,921.07	0.00	649,921.07	0.00	0.00
Support Serv - Pupil	86,993.46	0.00	86,993.46	0.00	0.00
Support Serv - Instructional	11,744.00	0.00	11,744.00	0.00	0.00
Support Serv - Board of Ed	11,129.08	0.00	11,129.08	0.00	0.00
Support Serv - Executive Adm	142,536.07	0.00	142,536.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	284,768.55	0.00	284,768.55	0.00	0.00
Support Serv - Business	2,181.21	0.00	0.00	2,181.21	2,181.21
Operations and Maintenance	69,308.81	0.00	29,224.60	40,084.21	0.00
Pupil Transportation	23,180.00	0.00	23,180.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	281.36	0.00	0.00	281.36	281.36
Support Serv - Technology	27,284.40	0.00	0.00	27,284.40	27,284.40
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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	61,329.25	0.00	61,329.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,370,657.26	**0.00**	**1,300,826.08**	**69,831.18**	**29,746.97**

Michigan Department of Education
Costs for the Development of 2026-2027 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	8,806,663.00	44,861.00	8,761,802.00	0.00	0.00
Support Serv - Pupil	1,450,627.00	0.00	1,450,627.00	0.00	0.00
Support Serv - Instructional	725,232.00	0.00	725,232.00	0.00	0.00
Support Serv - Board of Ed	88,353.00	0.00	88,353.00	0.00	0.00
Support Serv - Executive Adm	3,169,335.01	0.00	3,169,335.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	851,557.00	0.00	851,557.00	0.00	0.00
Support Serv - Business	156,595.00	102,361.00	0.00	54,234.00	54,234.00
Operations and Maintenance	4,831,822.00	363,297.00	382,981.00	4,085,544.00	0.00
Pupil Transportation	96,401.00	0.00	96,401.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,410.00	0.00	12,410.00	0.00	0.00
Support Serv - Staff & Personnel	103,580.00	0.00	11,295.00	92,285.00	92,285.00
Support Serv - Technology	442,564.00	0.00	0.00	442,564.00	442,564.00
Support Serv - Pupil Accounting	95,703.00	0.00	95,703.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	444,868.00	12,958.00	431,910.00	0.00	0.00
Community Services	173,779.00	0.00	173,779.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,146,278.00	0.00	1,146,278.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,595,767.01	**523,477.00**	**17,397,663.01**	**4,674,627.00**	**589,083.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82775 KIPP Detroit Imani Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	298,863.87	0.00	298,863.87	0.00	0.00
Support Serv - Pupil	95,785.05	0.00	95,785.05	0.00	0.00
Support Serv - Instructional	46,771.58	0.00	46,771.58	0.00	0.00
Support Serv - Board of Ed	29,624.08	0.00	29,624.08	0.00	0.00
Support Serv - Executive Adm	241,156.95	1,165.27	239,991.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	52,583.77	981.89	51,601.88	0.00	0.00
Support Serv - Business	49,717.83	0.00	0.00	49,717.83	49,717.83
Operations and Maintenance	174,380.38	0.00	0.00	174,380.38	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,417.92	0.00	2,417.92	0.00	0.00
Support Serv - Technology	46,955.73	0.00	0.00	46,955.73	46,955.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,794.14	81,794.14	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,120,051.30	**83,941.30**	**765,056.06**	**271,053.94**	**96,673.56**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82776 SER YouthBuild Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	693,139.20	84,266.58	608,872.62	0.00	0.00
Support Serv - Pupil	158,739.79	0.00	158,739.79	0.00	0.00
Support Serv - Instructional	24,696.32	0.00	24,696.32	0.00	0.00
Support Serv - Board of Ed	29,172.61	0.00	29,172.61	0.00	0.00
Support Serv - Executive Adm	427,868.23	0.00	427,868.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	356,348.16	0.00	356,348.16	0.00	0.00
Support Serv - Business	5,189.36	0.00	0.00	5,189.36	5,189.36
Operations and Maintenance	247,999.00	5,100.00	102,041.57	140,857.43	0.00
Pupil Transportation	4,641.46	0.00	4,641.46	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	3,227.75	0.00	2,245.00	982.75	982.75
Support Serv - Technology	91,898.34	4,891.78	0.00	87,006.56	87,006.56
Support Serv - Pupil Accounting	317.98	0.00	317.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,043,238.20	**94,258.36**	**1,714,943.74**	**234,036.10**	**93,178.67**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82910 Martin Luther King, Jr. Education Center Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,351,336.75	0.00	2,351,336.75	0.00	0.00
Support Serv - Pupil	404,244.68	0.00	404,244.68	0.00	0.00
Support Serv - Instructional	48,780.15	0.00	48,780.15	0.00	0.00
Support Serv - Board of Ed	157,990.99	0.00	157,990.99	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	475,981.96	0.00	475,981.96	0.00	0.00
Support Serv - Business	209,972.37	0.00	102,712.00	107,260.37	107,260.37
Operations and Maintenance	707,255.95	0.00	0.00	707,255.95	0.00
Pupil Transportation	9,776.94	0.00	9,776.94	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	112,015.16	0.00	0.00	112,015.16	112,015.16
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	13,700.46	0.00	13,700.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	239,057.56	0.00	239,057.56	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
	4,730,112.97	**0.00**	**3,803,581.49**	**926,531.48**	**219,275.53**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82915 Eaton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,428,768.00	59,162.00	2,369,606.00	0.00	0.00
Support Serv - Pupil	162,769.00	0.00	162,769.00	0.00	0.00
Support Serv - Instructional	219,340.00	0.00	219,340.00	0.00	0.00
Support Serv - Board of Ed	58,785.00	0.00	58,785.00	0.00	0.00
Support Serv - Executive Adm	598,011.00	0.00	598,011.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	263,000.00	0.00	263,000.00	0.00	0.00
Support Serv - Business	29,824.00	0.00	0.00	29,824.00	29,824.00
Operations and Maintenance	467,879.00	0.00	106,156.00	361,723.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,602.00	0.00	1,602.00	0.00	0.00
Support Serv - Staff & Personnel	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Technology	149,891.00	2,505.00	2,280.00	145,106.00	145,106.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	50,005.00	0.00	50,005.00	0.00	0.00
Community Services	24,462.00	0.00	24,462.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	355,371.00	20,857.00	334,514.00	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,812,707.00	**82,524.00**	**4,193,530.00**	**536,653.00**	**174,930.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82918 Cesar Chavez Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,905,560.47	180,354.39	14,725,206.08	0.00	0.00
Support Serv - Pupil	1,679,368.22	0.00	1,679,368.22	0.00	0.00
Support Serv - Instructional	1,940,202.13	0.00	1,940,202.13	0.00	0.00
Support Serv - Board of Ed	30,502.92	0.00	30,502.92	0.00	0.00
Support Serv - Executive Adm	1,871,279.19	0.00	1,871,279.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,364,302.51	0.00	2,364,302.51	0.00	0.00
Support Serv - Business	510,705.70	0.00	46,998.72	463,706.98	463,706.98
Operations and Maintenance	3,113,011.21	161,846.24	316,660.46	2,634,504.51	0.00
Pupil Transportation	669,539.94	0.00	669,539.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	119,336.04	0.00	119,336.04	0.00	0.00
Support Serv - Staff & Personnel	334,259.47	0.00	25,900.52	308,358.95	308,358.95
Support Serv - Technology	233,206.87	0.00	0.00	233,206.87	233,206.87
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	171,712.92	0.00	171,712.92	0.00	0.00
Community Services	359,858.85	0.00	359,858.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	35,239.50	35,239.50	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	1,993,034.69	105,506.59	1,887,528.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,193,856.80	1,193,856.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,524,977.43	**1,676,803.52**	**26,208,396.60**	**3,639,777.31**	**1,005,272.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82919 Commonwealth Community Development Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,135,434.00	0.00	1,135,434.00	0.00	0.00
Support Serv - Pupil	52,830.00	0.00	52,830.00	0.00	0.00
Support Serv - Instructional	107,169.00	0.00	107,169.00	0.00	0.00
Support Serv - Board of Ed	31,400.00	0.00	31,400.00	0.00	0.00
Support Serv - Executive Adm	203,065.00	0.00	203,065.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	76,280.00	0.00	76,280.00	0.00	0.00
Support Serv - Business	51,369.00	9,044.00	0.00	42,325.00	42,325.00
Operations and Maintenance	220,149.00	0.00	41,300.00	178,849.00	0.00
Pupil Transportation	201,689.00	73,875.00	127,814.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,379.00	0.00	2,379.00	0.00	0.00
Support Serv - Technology	28,246.00	0.00	0.00	28,246.00	28,246.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,881.00	0.00	3,881.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	238,947.00	91,202.00	147,745.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,352,838.00	**174,121.00**	**1,929,297.00**	**249,420.00**	**70,571.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82921 Academy for Business and Technology
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,005,142.70	0.00	3,005,142.70	0.00	0.00
Support Serv - Pupil	510,645.35	0.00	510,645.35	0.00	0.00
Support Serv - Instructional	692,129.15	0.00	692,129.15	0.00	0.00
Support Serv - Board of Ed	22,222.76	0.00	22,222.76	0.00	0.00
Support Serv - Executive Adm	507,884.07	0.00	507,884.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	654,001.07	0.00	654,001.07	0.00	0.00
Support Serv - Business	219,011.41	1,399.07	15,271.28	202,341.06	202,341.06
Operations and Maintenance	777,002.11	5,982.12	85,525.69	685,494.30	0.00
Pupil Transportation	565,292.88	0.00	565,292.88	0.00	0.00
Support Serv - Planning & Research	2,923.00	0.00	2,923.00	0.00	0.00
Support Serv - Communication	32,690.77	0.00	32,690.77	0.00	0.00
Support Serv - Staff & Personnel	108,373.30	0.00	7,779.28	100,594.02	100,594.02
Support Serv - Technology	45,191.58	0.00	0.00	45,191.58	45,191.58
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	67,429.03	0.00	67,429.03	0.00	0.00
Community Services	34,519.16	0.00	34,519.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	984,671.94	984,671.94	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	608,824.96	29,950.62	578,874.34	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
	8,837,955.24	**1,022,003.75**	**6,782,330.53**	**1,033,620.96**	**348,126.66**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82923 Chandler Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,845,606.10	114,142.20	11,731,463.90	0.00	0.00
Support Serv - Pupil	1,195,105.16	0.00	1,195,105.16	0.00	0.00
Support Serv - Instructional	1,801,395.48	0.00	1,801,395.48	0.00	0.00
Support Serv - Board of Ed	306,760.84	0.00	306,760.84	0.00	0.00
Support Serv - Executive Adm	2,488,713.86	0.00	2,488,713.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,039,265.02	0.00	3,039,265.02	0.00	0.00
Support Serv - Business	346,433.98	0.00	114,961.00	231,472.98	231,472.98
Operations and Maintenance	3,320,550.24	959.62	0.00	3,319,590.62	0.00
Pupil Transportation	168,492.94	0.00	168,492.94	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	12,524.55	0.00	12,524.55	0.00	0.00
Support Serv - Technology	792,549.57	0.00	2,140.74	790,408.83	790,408.83
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	495,019.11	0.00	495,019.11	0.00	0.00
Community Services	185,904.31	0.00	185,904.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,103,014.34	3,103,014.34	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,479,698.48	1,129,514.81	350,183.67	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 **	1,126,211.26	1,126,211.26	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	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,707,245.24	**5,473,842.23**	**21,891,930.58**	**4,341,472.43**	**1,021,881.81**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82925 Detroit Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,209,706.00	0.00	3,209,706.00	0.00	0.00
Support Serv - Pupil	518,889.00	0.00	518,889.00	0.00	0.00
Support Serv - Instructional	329,881.00	0.00	329,881.00	0.00	0.00
Support Serv - Board of Ed	94,780.00	0.00	94,780.00	0.00	0.00
Support Serv - Executive Adm	1,170,994.00	0.00	1,170,994.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	645,721.00	0.00	645,721.00	0.00	0.00
Support Serv - Business	103,450.00	0.00	32,466.00	70,984.00	70,984.00
Operations and Maintenance	1,178,871.00	9,168.00	245,503.00	924,200.00	0.00
Pupil Transportation	663,010.00	99,938.00	563,072.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	755.00	0.00	755.00	0.00	0.00
Support Serv - Technology	40,766.00	0.00	0.00	40,766.00	40,766.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	96,494.00	380.00	96,114.00	0.00	0.00
Community Services	46,497.00	0.00	46,497.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	49,081.00	49,081.00	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	55,031.00	0.00	55,031.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	490,116.00	272,519.00	217,597.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	876,651.00	876,651.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,570,693.00	**1,307,737.00**	**7,227,006.00**	**1,035,950.00**	**111,750.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82926 Henry Ford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,680,756.52	0.00	3,680,756.52	0.00	0.00
Support Serv - Pupil	565,731.89	0.00	565,731.89	0.00	0.00
Support Serv - Instructional	257,599.15	0.00	257,599.15	0.00	0.00
Support Serv - Board of Ed	107,164.52	0.00	107,164.52	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	837,538.52	0.00	837,538.52	0.00	0.00
Support Serv - Business	505,301.27	0.00	0.00	505,301.27	505,301.27
Operations and Maintenance	714,347.67	0.00	45,607.80	668,739.87	0.00
Pupil Transportation	49,799.39	0.00	49,799.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,473.66	0.00	4,473.66	0.00	0.00
Support Serv - Staff & Personnel	7,237.25	0.00	1,010.00	6,227.25	6,227.25
Support Serv - Technology	7,125.82	0.00	4,558.53	2,567.29	2,567.29
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	116,135.66	0.00	116,135.66	0.00	0.00
Community Services	16,525.29	0.00	16,525.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	354,083.76	0.00	0.00	354,083.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,666.01	0.00	11,666.01	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	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,235,486.38	**0.00**	**5,698,566.94**	**1,536,919.44**	**514,095.81**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82928 The Dearborn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,501,035.78	1,378.10	4,499,657.68	0.00	0.00
Support Serv - Pupil	505,722.80	0.00	505,722.80	0.00	0.00
Support Serv - Instructional	521,941.15	0.00	521,941.15	0.00	0.00
Support Serv - Board of Ed	278,920.20	7,949.82	270,970.38	0.00	0.00
Support Serv - Executive Adm	760,240.01	0.00	760,240.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	357,153.84	0.00	357,153.84	0.00	0.00
Support Serv - Business	496,506.35	0.00	115,000.00	381,506.35	381,506.35
Operations and Maintenance	1,561,390.83	0.00	123,067.01	1,438,323.82	0.00
Pupil Transportation	202,372.53	0.00	202,372.53	0.00	0.00
Support Serv - Planning & Research	25,550.00	0.00	25,550.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	106,484.07	0.00	19,434.28	87,049.79	87,049.79
Support Serv - Technology	48,280.20	0.00	4,500.00	43,780.20	43,780.20
Support Serv - Pupil Accounting	78,291.08	0.00	78,291.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	49,803.50	0.00	49,803.50	0.00	0.00
Community Services	26,386.54	0.00	26,386.54	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	13,684.80	0.00	13,684.80	0.00	0.00
Operations and Maintenance	23,323.34	0.00	23,323.34	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,205.98	0.00	13,205.98	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	500,290.60	14,482.56	485,808.04	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
	10,070,583.60	**23,810.48**	**8,096,112.96**	**1,950,660.16**	**512,336.34**

Michigan Department of Education
Costs for the Development of 2026-2027 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	7,809,838.32	179,889.07	7,629,949.25	0.00	0.00
Support Serv - Pupil	963,377.24	0.00	963,377.24	0.00	0.00
Support Serv - Instructional	1,161,388.86	0.00	1,161,388.86	0.00	0.00
Support Serv - Board of Ed	41,815.79	0.00	41,815.79	0.00	0.00
Support Serv - Executive Adm	1,008,776.38	0.00	1,008,776.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	726,197.80	84,917.40	641,280.40	0.00	0.00
Support Serv - Business	411,721.77	46,560.25	0.00	365,161.52	365,161.52
Operations and Maintenance	2,117,449.54	0.00	15,906.00	2,101,543.54	0.00
Pupil Transportation	978,411.41	6,500.00	971,911.41	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	146,379.52	0.00	0.00	146,379.52	146,379.52
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	16,935.51	0.00	16,935.51	0.00	0.00
Community Services	66,586.70	0.00	66,586.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,225,680.16	9,670.00	1,216,010.16	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 **	1,073,022.67	1,073,022.67	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
	17,747,581.67	**1,400,559.39**	**13,733,937.70**	**2,613,084.58**	**511,541.04**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82930 Dove Academy of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,141,649.28	9,016.76	3,132,632.52	0.00	0.00
Support Serv - Pupil	367,678.69	0.00	367,678.69	0.00	0.00
Support Serv - Instructional	463,992.56	0.00	463,992.56	0.00	0.00
Support Serv - Board of Ed	28,076.78	0.00	28,076.78	0.00	0.00
Support Serv - Executive Adm	841,567.20	0.00	841,567.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	448,464.68	10,079.13	438,385.55	0.00	0.00
Support Serv - Business	10,006.87	5,911.70	0.00	4,095.17	4,095.17
Operations and Maintenance	845,054.37	0.00	24,477.65	820,576.72	0.00
Pupil Transportation	6,007.87	0.00	6,007.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,122.73	0.00	25,122.73	0.00	0.00
Support Serv - Staff & Personnel	54,144.05	0.00	23,042.04	31,102.01	31,102.01
Support Serv - Technology	53,515.40	0.00	7,935.00	45,580.40	45,580.40
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	48,050.25	0.00	48,050.25	0.00	0.00
Community Services	10,166.97	0.00	10,166.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	54,966.20	54,966.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	502,104.94	455,395.73	46,709.21	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 **	852,528.00	852,528.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,753,096.84	**1,387,897.52**	**5,463,845.02**	**901,354.30**	**80,777.58**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82933 Barack Obama Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,474,962.00	0.00	1,474,962.00	0.00	0.00
Support Serv - Pupil	307,079.00	0.00	307,079.00	0.00	0.00
Support Serv - Instructional	670,651.00	0.00	670,651.00	0.00	0.00
Support Serv - Board of Ed	141,259.00	0.00	141,259.00	0.00	0.00
Support Serv - Executive Adm	75,567.00	0.00	75,567.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	161,362.00	0.00	161,362.00	0.00	0.00
Support Serv - Business	221,914.00	11,893.00	0.00	210,021.00	210,021.00
Operations and Maintenance	728,705.00	0.00	0.00	728,705.00	0.00
Pupil Transportation	188,758.00	0.00	188,758.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	545,148.00	0.00	0.00	545,148.00	545,148.00
Support Serv - Technology	152,005.00	9,536.00	0.00	142,469.00	142,469.00
Support Serv - Pupil Accounting	144,914.00	0.00	144,914.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,027.00	0.00	19,027.00	0.00	0.00
Community Services	25,717.00	0.00	25,717.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	330,725.00	190,343.00	140,382.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,187,793.00	**211,772.00**	**3,349,678.00**	**1,626,343.00**	**897,638.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82937 George Crockett Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,261,873.49	0.00	2,261,873.49	0.00	0.00
Support Serv - Pupil	213,783.23	0.00	213,783.23	0.00	0.00
Support Serv - Instructional	321,792.52	0.00	321,792.52	0.00	0.00
Support Serv - Board of Ed	24,163.81	0.00	24,163.81	0.00	0.00
Support Serv - Executive Adm	352,315.57	0.00	352,315.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	580,283.19	0.00	580,283.19	0.00	0.00
Support Serv - Business	148,432.75	10,346.81	9,837.46	128,248.48	128,248.48
Operations and Maintenance	496,278.08	0.00	84,718.74	411,559.34	0.00
Pupil Transportation	249,459.44	144,938.00	104,521.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,697.88	0.00	12,697.88	0.00	0.00
Support Serv - Staff & Personnel	71,655.30	0.00	8,503.51	63,151.79	63,151.79
Support Serv - Technology	59,745.99	0.00	0.00	59,745.99	59,745.99
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	9,490.15	0.00	9,490.15	0.00	0.00
Community Services	88,289.42	0.00	88,289.42	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	429,268.36	14,249.86	415,018.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,319,529.18	**169,534.67**	**4,487,288.91**	**662,705.60**	**251,146.26**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82938 Summit Academy North
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,345,326.00	0.00	10,345,326.00	0.00	0.00
Support Serv - Pupil	1,411,140.00	0.00	1,411,140.00	0.00	0.00
Support Serv - Instructional	635,847.00	0.00	635,847.00	0.00	0.00
Support Serv - Board of Ed	375,961.00	0.00	375,961.00	0.00	0.00
Support Serv - Executive Adm	465,990.00	0.00	465,990.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,938,646.00	0.00	1,938,646.00	0.00	0.00
Support Serv - Business	127,668.00	68,241.00	0.00	59,427.00	59,427.00
Operations and Maintenance	2,059,376.00	445,829.00	92,808.00	1,520,739.00	0.00
Pupil Transportation	1,083,753.00	0.00	1,083,753.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	338,853.00	0.00	3,271.00	335,582.00	335,582.00
Support Serv - Technology	587,321.00	0.00	0.00	587,321.00	587,321.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	813,143.00	0.00	813,143.00	0.00	0.00
Community Services	53,710.00	0.00	53,710.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	939,372.00	690,288.00	249,084.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,551,156.00	1,551,156.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,727,262.00	**2,755,514.00**	**17,468,679.00**	**2,503,069.00**	**982,330.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82940 Voyageur Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,140,304.41	0.00	8,140,304.41	0.00	0.00
Support Serv - Pupil	417,587.73	0.00	417,587.73	0.00	0.00
Support Serv - Instructional	642,339.40	0.00	642,339.40	0.00	0.00
Support Serv - Board of Ed	169,980.59	0.00	169,980.59	0.00	0.00
Support Serv - Executive Adm	1,604,794.60	0.00	1,604,794.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,321,699.36	141,347.83	1,180,351.53	0.00	0.00
Support Serv - Business	67,489.16	31,921.36	0.00	35,567.80	35,567.80
Operations and Maintenance	2,281,208.62	474,365.28	499,220.99	1,307,622.35	0.00
Pupil Transportation	425,486.70	0.00	425,486.70	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	266,660.65	0.00	0.00	266,660.65	266,660.65
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	563,389.68	0.00	563,389.68	0.00	0.00
Community Services	11,134.44	0.00	11,134.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	565,809.36	0.00	565,809.36	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	827,715.25	663,271.89	164,443.36	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 **	1,212,699.84	1,212,699.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,257,005.34	2,257,005.34	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
	20,775,305.13	**4,780,611.54**	**14,384,842.79**	**1,609,850.80**	**302,228.45**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82941 Star International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,293,628.90	56,024.30	11,237,604.60	0.00	0.00
Support Serv - Pupil	1,232,014.75	0.00	1,232,014.75	0.00	0.00
Support Serv - Instructional	2,932,397.88	0.00	2,932,397.88	0.00	0.00
Support Serv - Board of Ed	51,342.07	0.00	51,342.07	0.00	0.00
Support Serv - Executive Adm	3,965,990.58	3,350.00	3,962,640.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	455,027.42	0.00	455,027.42	0.00	0.00
Support Serv - Business	511,472.55	0.00	11,500.00	499,972.55	499,972.55
Operations and Maintenance	2,308,645.10	87,861.61	52,310.95	2,168,472.54	0.00
Pupil Transportation	65,309.60	0.00	65,309.60	0.00	0.00
Support Serv - Planning & Research	9,590.28	0.00	9,590.28	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,217,132.96	0.00	0.00	1,217,132.96	1,217,132.96
Support Serv - Technology	999,467.46	3,021.70	44,063.84	952,381.92	952,381.92
Support Serv - Pupil Accounting	180,225.76	0.00	180,225.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	266,990.85	12,058.82	254,932.03	0.00	0.00
Community Services	291,929.14	0.00	291,929.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	154,089.75	96,089.75	58,000.00	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	1,607,340.35	663,678.58	943,661.77	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,542,595.40	**922,084.76**	**21,782,550.67**	**4,837,959.97**	**2,669,487.43**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82942 Hope Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,430,968.60	0.00	3,430,968.60	0.00	0.00
Support Serv - Pupil	311,607.74	0.00	311,607.74	0.00	0.00
Support Serv - Instructional	702,167.06	0.00	702,167.06	0.00	0.00
Support Serv - Board of Ed	110,731.16	0.00	110,731.16	0.00	0.00
Support Serv - Executive Adm	114,936.98	0.00	114,936.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,011,032.61	0.00	1,011,032.61	0.00	0.00
Support Serv - Business	556,933.29	27,919.53	6,757.40	522,256.36	522,256.36
Operations and Maintenance	908,675.29	0.00	9,565.00	899,110.29	0.00
Pupil Transportation	7,003.04	0.00	7,003.04	0.00	0.00
Support Serv - Planning & Research	3,053.00	0.00	3,053.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,699.72	0.00	3,699.72	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Community Services	13,417.75	4,134.33	9,283.42	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 **	677,240.24	677,240.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,127.28	36,127.28	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
	7,888,093.76	**745,421.38**	**5,721,305.73**	**1,421,366.65**	**522,256.36**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82943 Weston Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,611,743.00	0.00	1,611,743.00	0.00	0.00
Support Serv - Pupil	209,697.00	0.00	209,697.00	0.00	0.00
Support Serv - Instructional	200,336.00	0.00	200,336.00	0.00	0.00
Support Serv - Board of Ed	46,454.00	0.00	46,454.00	0.00	0.00
Support Serv - Executive Adm	358,118.00	0.00	358,118.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,972.00	0.00	464,972.00	0.00	0.00
Support Serv - Business	697.00	0.00	0.00	697.00	697.00
Operations and Maintenance	367,079.00	6,520.00	1,525.00	359,034.00	0.00
Pupil Transportation	76,809.00	0.00	76,809.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	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	53,954.00	0.00	0.00	53,954.00	53,954.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,400.00	0.00	2,400.00	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	238,214.00	172,159.00	66,055.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	114,225.00	114,225.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,745,698.00	**292,904.00**	**3,039,109.00**	**413,685.00**	**54,651.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	6,714,023.13	10,059.31	6,703,963.82	0.00	0.00
Support Serv - Pupil	1,028,883.76	0.00	1,028,883.76	0.00	0.00
Support Serv - Instructional	1,852,700.88	0.00	1,852,700.88	0.00	0.00
Support Serv - Board of Ed	84,528.50	0.00	84,528.50	0.00	0.00
Support Serv - Executive Adm	1,134,665.22	0.00	1,134,665.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,043,432.23	0.00	1,043,432.23	0.00	0.00
Support Serv - Business	368,498.93	55,247.87	15,000.00	298,251.06	298,251.06
Operations and Maintenance	2,398,685.13	7,720.40	308,928.69	2,082,036.04	0.00
Pupil Transportation	423,042.85	0.00	423,042.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	480,774.96	0.00	31,196.66	449,578.30	449,578.30
Support Serv - Pupil Accounting	69,064.63	0.00	69,064.63	0.00	0.00
Support Serv - Central - Other	173,121.59	0.00	173,121.59	0.00	0.00
Support Serv - Other	614,679.10	0.00	614,679.10	0.00	0.00
Community Services	253,113.64	0.00	253,113.64	0.00	0.00
Payments to Government Agencies	13,539.72	13,539.72	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,353,079.90	1,119,116.90	233,963.00	0.00	0.00
Community Services	45,044.35	0.00	45,044.35	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,052,878.52	**1,205,684.20**	**14,017,328.92**	**2,829,865.40**	**747,829.36**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82947 David Ellis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,106,037.20	40,481.03	2,065,556.17	0.00	0.00
Support Serv - Pupil	81,555.63	0.00	81,555.63	0.00	0.00
Support Serv - Instructional	88,020.31	0.00	88,020.31	0.00	0.00
Support Serv - Board of Ed	10,300.00	0.00	10,300.00	0.00	0.00
Support Serv - Executive Adm	311,162.75	0.00	311,162.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	133,575.80	0.00	133,575.80	0.00	0.00
Support Serv - Business	78,906.59	0.00	0.00	78,906.59	78,906.59
Operations and Maintenance	436,546.71	0.00	0.00	436,546.71	0.00
Pupil Transportation	8,687.34	0.00	8,687.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	90,734.44	0.00	0.00	90,734.44	90,734.44
Support Serv - Technology	71,611.10	0.00	0.00	71,611.10	71,611.10
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	20,288.76	0.00	20,288.76	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
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	246,185.26	175,574.91	70,610.35	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,683,611.89	**216,055.94**	**2,789,757.11**	**677,798.84**	**241,252.13**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82950 Universal Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,654,311.94	39,277.82	3,615,034.12	0.00	0.00
Support Serv - Pupil	480,029.71	0.00	480,029.71	0.00	0.00
Support Serv - Instructional	1,221,154.53	22,900.00	1,198,254.53	0.00	0.00
Support Serv - Board of Ed	32,151.85	0.00	32,151.85	0.00	0.00
Support Serv - Executive Adm	1,550,748.14	0.00	1,550,748.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	151,440.98	0.00	151,440.98	0.00	0.00
Support Serv - Business	52,701.86	0.00	8,500.00	44,201.86	44,201.86
Operations and Maintenance	704,821.09	29,690.00	24,750.00	650,381.09	0.00
Pupil Transportation	8,335.77	0.00	8,335.77	0.00	0.00
Support Serv - Planning & Research	228.34	0.00	228.34	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	70,304.24	0.00	0.00	70,304.24	70,304.24
Support Serv - Technology	250,807.20	0.00	18,400.00	232,407.20	232,407.20
Support Serv - Pupil Accounting	58,633.47	0.00	58,633.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,519.20	0.00	44,519.20	0.00	0.00
Community Services	148,160.14	0.00	148,160.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	72,950.00	66,000.00	6,950.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	691,424.77	319,437.13	371,987.64	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
	9,192,723.23	**477,304.95**	**7,718,123.89**	**997,294.39**	**346,913.30**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82953 Detroit Service Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,437,348.31	222,084.00	9,215,264.31	0.00	0.00
Support Serv - Pupil	1,096,732.00	0.00	1,096,732.00	0.00	0.00
Support Serv - Instructional	1,586,055.29	0.00	1,586,055.29	0.00	0.00
Support Serv - Board of Ed	50,232.42	0.00	50,232.42	0.00	0.00
Support Serv - Executive Adm	3,663,839.00	0.00	3,663,839.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,158,819.16	23,955.49	1,134,863.67	0.00	0.00
Support Serv - Business	464,457.04	8,106.34	2,584.00	453,766.70	453,766.70
Operations and Maintenance	3,866,188.81	459,743.88	521,054.64	2,885,390.29	0.00
Pupil Transportation	915,327.66	157,878.00	757,449.66	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	852,008.82	69,810.00	50,057.51	732,141.31	732,141.31
Support Serv - Pupil Accounting	180,130.83	0.00	180,130.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,418.86	0.00	118,418.86	0.00	0.00
Community Services	151,615.05	0.00	151,615.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,400,849.49	831,707.75	569,141.74	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	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,089,358.61	1,089,358.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,031,381.35	**2,862,644.07**	**19,097,438.98**	**4,071,298.30**	**1,185,908.01**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82956 Old Redford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,958,470.66	12,314.34	5,946,156.32	0.00	0.00
Support Serv - Pupil	766,571.91	0.00	766,571.91	0.00	0.00
Support Serv - Instructional	1,327,883.36	0.00	1,327,883.36	0.00	0.00
Support Serv - Board of Ed	157,494.24	0.00	157,494.24	0.00	0.00
Support Serv - Executive Adm	1,526,713.41	0.00	1,526,713.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	968,638.08	0.00	968,638.08	0.00	0.00
Support Serv - Business	461,416.29	192,000.00	0.00	269,416.29	269,416.29
Operations and Maintenance	3,058,324.98	0.00	217,541.84	2,840,783.14	0.00
Pupil Transportation	243,411.10	0.00	243,411.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,870.88	0.00	50,870.88	0.00	0.00
Support Serv - Staff & Personnel	236,383.83	0.00	229,907.50	6,476.33	6,476.33
Support Serv - Technology	284,343.20	42,937.26	3,701.00	237,704.94	237,704.94
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	295,368.59	0.00	295,368.59	0.00	0.00
Community Services	168,960.50	0.00	168,960.50	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	742,548.84	396,889.82	345,659.02	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
	16,247,399.87	**644,141.42**	**12,248,877.75**	**3,354,380.70**	**513,597.56**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82957 Hope of Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,822,229.60	79,396.25	5,742,833.35	0.00	0.00
Support Serv - Pupil	998,750.55	0.00	998,750.55	0.00	0.00
Support Serv - Instructional	1,006,479.00	0.00	1,006,479.00	0.00	0.00
Support Serv - Board of Ed	37,926.76	0.00	37,926.76	0.00	0.00
Support Serv - Executive Adm	926,279.66	0.00	926,279.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,055,085.10	0.00	1,055,085.10	0.00	0.00
Support Serv - Business	448,980.36	0.00	29,095.00	419,885.36	419,885.36
Operations and Maintenance	1,652,390.94	107,947.54	321,021.68	1,223,421.72	0.00
Pupil Transportation	278,603.15	106,655.00	171,948.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,721.89	0.00	50,721.89	0.00	0.00
Support Serv - Staff & Personnel	224,584.02	0.00	10,905.80	213,678.22	213,678.22
Support Serv - Technology	79,106.35	0.00	0.00	79,106.35	79,106.35
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	135,567.52	0.00	135,567.52	0.00	0.00
Community Services	95,129.40	0.00	95,129.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,449,246.50	1,449,246.50	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	989,851.68	55,122.16	934,729.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,250,932.48	**1,798,367.45**	**11,516,473.38**	**1,936,091.65**	**712,669.93**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82958 Joy Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	948,201.15	0.00	948,201.15	0.00	0.00
Support Serv - Pupil	95,716.22	0.00	95,716.22	0.00	0.00
Support Serv - Instructional	336,420.50	0.00	336,420.50	0.00	0.00
Support Serv - Board of Ed	23,935.97	0.00	23,935.97	0.00	0.00
Support Serv - Executive Adm	151,256.76	0.00	151,256.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	240,189.47	0.00	240,189.47	0.00	0.00
Support Serv - Business	67,177.73	0.00	8,785.15	58,392.58	58,392.58
Operations and Maintenance	451,427.39	0.00	45,357.69	406,069.70	0.00
Pupil Transportation	48,772.50	0.00	48,772.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,215.02	0.00	30,215.02	0.00	0.00
Support Serv - Staff & Personnel	45,962.40	0.00	3,334.20	42,628.20	42,628.20
Support Serv - Technology	26,718.82	0.00	0.00	26,718.82	26,718.82
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	4,997.99	0.00	4,997.99	0.00	0.00
Community Services	8,382.40	0.00	8,382.40	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	130,951.93	140.53	130,811.40	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 **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,610,326.25	**140.53**	**2,076,376.42**	**533,809.30**	**127,739.60**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82959 West Village Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,544,628.25	0.00	1,544,628.25	0.00	0.00
Support Serv - Pupil	176,508.96	0.00	176,508.96	0.00	0.00
Support Serv - Instructional	13,290.48	0.00	13,290.48	0.00	0.00
Support Serv - Board of Ed	99,085.13	0.00	99,085.13	0.00	0.00
Support Serv - Executive Adm	123,787.39	0.00	123,787.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	564,407.93	0.00	564,407.93	0.00	0.00
Support Serv - Business	77,287.96	5,525.47	0.00	71,762.49	71,762.49
Operations and Maintenance	392,197.79	0.00	0.00	392,197.79	0.00
Pupil Transportation	5,960.00	0.00	5,960.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,263.00	0.00	1,263.00	0.00	0.00
Support Serv - Technology	18,205.05	0.00	1,500.00	16,705.05	16,705.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,578.75	0.00	4,578.75	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,265.23	0.00	7,265.23	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	254,437.41	188,581.26	65,856.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,282,903.33	**194,106.73**	**2,608,131.27**	**480,665.33**	**88,467.54**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82963 George Washington Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,004,633.00	0.00	3,004,633.00	0.00	0.00
Support Serv - Pupil	515,338.00	0.00	515,338.00	0.00	0.00
Support Serv - Instructional	575,003.00	0.00	575,003.00	0.00	0.00
Support Serv - Board of Ed	122,904.00	0.00	122,904.00	0.00	0.00
Support Serv - Executive Adm	630,978.00	0.00	630,978.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	406,137.00	0.00	406,137.00	0.00	0.00
Support Serv - Business	33,634.00	22,967.00	4,415.00	6,252.00	6,252.00
Operations and Maintenance	576,018.00	11,625.00	135,665.00	428,728.00	0.00
Pupil Transportation	321,115.00	0.00	321,115.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	35,118.00	0.00	35,118.00	0.00	0.00
Support Serv - Technology	153,019.00	0.00	27,908.00	125,111.00	125,111.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,165.00	0.00	1,165.00	0.00	0.00
Support Serv - Other	30,912.00	0.00	30,912.00	0.00	0.00
Community Services	15,312.00	0.00	15,312.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	319,330.00	319,330.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	465,969.00	217,048.00	248,921.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	643,794.00	643,794.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,850,379.00	**1,214,764.00**	**6,075,524.00**	**560,091.00**	**131,363.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82967 Metro Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,811,914.00	0.00	2,811,914.00	0.00	0.00
Support Serv - Pupil	639,344.00	0.00	639,344.00	0.00	0.00
Support Serv - Instructional	869,183.00	0.00	869,183.00	0.00	0.00
Support Serv - Board of Ed	63,519.00	0.00	63,519.00	0.00	0.00
Support Serv - Executive Adm	151,725.00	0.00	151,725.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	668,625.00	0.00	668,625.00	0.00	0.00
Support Serv - Business	105,544.00	0.00	0.00	105,544.00	105,544.00
Operations and Maintenance	1,444,558.00	0.00	0.00	1,444,558.00	0.00
Pupil Transportation	77,396.00	0.00	77,396.00	0.00	0.00
Support Serv - Planning & Research	3,407.00	0.00	3,407.00	0.00	0.00
Support Serv - Communication	31,512.00	0.00	31,512.00	0.00	0.00
Support Serv - Staff & Personnel	82,152.00	0.00	0.00	82,152.00	82,152.00
Support Serv - Technology	66,848.00	0.00	0.00	66,848.00	66,848.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,156.00	0.00	20,156.00	0.00	0.00
Support Serv - Other	42,940.00	0.00	42,940.00	0.00	0.00
Community Services	74,927.00	0.00	74,927.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,153,750.00	**0.00**	**5,454,648.00**	**1,699,102.00**	**254,544.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82968 Canton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,164,570.00	0.00	4,164,570.00	0.00	0.00
Support Serv - Pupil	522,735.00	0.00	522,735.00	0.00	0.00
Support Serv - Instructional	959,990.00	0.00	959,990.00	0.00	0.00
Support Serv - Board of Ed	122,043.00	0.00	122,043.00	0.00	0.00
Support Serv - Executive Adm	311,642.00	0.00	311,642.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	835,303.00	0.00	835,303.00	0.00	0.00
Support Serv - Business	252,290.00	0.00	0.00	252,290.00	252,290.00
Operations and Maintenance	1,547,851.00	0.00	1.00	1,547,850.00	0.00
Pupil Transportation	5,636.00	0.00	5,636.00	0.00	0.00
Support Serv - Planning & Research	9,182.00	0.00	9,182.00	0.00	0.00
Support Serv - Communication	80,391.00	0.00	80,391.00	0.00	0.00
Support Serv - Staff & Personnel	398,906.00	0.00	0.00	398,906.00	398,906.00
Support Serv - Technology	109,711.00	0.00	0.00	109,711.00	109,711.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	63,346.00	0.00	63,346.00	0.00	0.00
Support Serv - Other	19,687.00	0.00	19,687.00	0.00	0.00
Community Services	11,500.00	0.00	11,500.00	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,414,783.00	**0.00**	**7,106,026.00**	**2,308,757.00**	**760,907.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82969 Creative Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,512,331.76	38,356.54	5,473,975.22	0.00	0.00
Support Serv - Pupil	510,274.55	0.00	510,274.55	0.00	0.00
Support Serv - Instructional	330,824.80	2,467.54	328,357.26	0.00	0.00
Support Serv - Board of Ed	33,571.56	0.00	33,571.56	0.00	0.00
Support Serv - Executive Adm	1,184,198.86	0.00	1,184,198.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	487,339.02	0.00	487,339.02	0.00	0.00
Support Serv - Business	11,287.98	0.00	0.00	11,287.98	11,287.98
Operations and Maintenance	1,111,573.10	101,503.66	5,680.88	1,004,388.56	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	43,718.92	0.00	43,718.92	0.00	0.00
Support Serv - Staff & Personnel	41,957.22	0.00	0.00	41,957.22	41,957.22
Support Serv - Technology	1,221.00	0.00	0.00	1,221.00	1,221.00
Support Serv - Pupil Accounting	3,949.71	0.00	3,949.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	38,827.85	0.00	38,827.85	0.00	0.00
Community Services	56,500.03	0.00	56,500.03	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	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	581,938.34	461,267.32	120,671.02	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 **	655,930.08	655,930.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,657,634.29	1,657,634.29	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
	12,265,279.07	**2,917,159.43**	**8,289,264.88**	**1,058,854.76**	**54,466.20**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82970 Warrendale Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,817,199.00	0.00	4,817,199.00	0.00	0.00
Support Serv - Pupil	489,511.00	0.00	489,511.00	0.00	0.00
Support Serv - Instructional	1,043,697.00	0.00	1,043,697.00	0.00	0.00
Support Serv - Board of Ed	124,145.00	0.00	124,145.00	0.00	0.00
Support Serv - Executive Adm	273,993.00	0.00	273,993.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	858,677.00	0.00	858,677.00	0.00	0.00
Support Serv - Business	213,020.00	0.00	0.00	213,020.00	213,020.00
Operations and Maintenance	1,583,173.00	0.00	0.00	1,583,173.00	0.00
Pupil Transportation	52,620.00	0.00	52,620.00	0.00	0.00
Support Serv - Planning & Research	7,774.00	0.00	7,774.00	0.00	0.00
Support Serv - Communication	82,953.00	0.00	82,953.00	0.00	0.00
Support Serv - Staff & Personnel	325,798.00	0.00	0.00	325,798.00	325,798.00
Support Serv - Technology	144,265.00	0.00	0.00	144,265.00	144,265.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	53,794.00	0.00	53,794.00	0.00	0.00
Support Serv - Other	35,061.00	0.00	35,061.00	0.00	0.00
Community Services	30,980.00	0.00	30,980.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,136,660.00	**0.00**	**7,870,404.00**	**2,266,256.00**	**683,083.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82973 Trillium Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,578,459.80	0.00	5,578,459.80	0.00	0.00
Support Serv - Pupil	451,059.86	0.00	451,059.86	0.00	0.00
Support Serv - Instructional	183,581.07	27,863.28	155,717.79	0.00	0.00
Support Serv - Board of Ed	47,834.27	0.00	47,834.27	0.00	0.00
Support Serv - Executive Adm	790,963.93	0.00	790,963.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	589,327.36	0.00	589,327.36	0.00	0.00
Support Serv - Business	20,617.71	0.00	0.00	20,617.71	20,617.71
Operations and Maintenance	752,670.92	0.00	85,339.15	667,331.77	0.00
Pupil Transportation	30,636.20	0.00	30,636.20	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	68,625.15	0.00	0.00	68,625.15	68,625.15
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	147,884.94	53,112.08	94,772.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,333.61	5,333.61	0.00	0.00	0.00
Facilities Acquisition	349,666.48	349,666.48	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	496,123.14	368,005.34	128,117.80	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 **	818,487.52	818,487.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,331,271.96	**1,622,468.31**	**7,952,229.02**	**756,574.63**	**89,242.86**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82974 Detroit Merit Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,911,816.00	0.00	4,911,816.00	0.00	0.00
Support Serv - Pupil	627,452.00	0.00	627,452.00	0.00	0.00
Support Serv - Instructional	1,056,384.00	0.00	1,056,384.00	0.00	0.00
Support Serv - Board of Ed	105,993.00	0.00	105,993.00	0.00	0.00
Support Serv - Executive Adm	286,542.00	0.00	286,542.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	716,924.00	0.00	716,924.00	0.00	0.00
Support Serv - Business	222,145.00	0.00	0.00	222,145.00	222,145.00
Operations and Maintenance	1,574,730.00	0.00	43,513.00	1,531,217.00	0.00
Pupil Transportation	49,847.00	0.00	49,847.00	0.00	0.00
Support Serv - Planning & Research	8,112.00	0.00	8,112.00	0.00	0.00
Support Serv - Communication	74,632.00	0.00	74,632.00	0.00	0.00
Support Serv - Staff & Personnel	353,100.00	0.00	0.00	353,100.00	353,100.00
Support Serv - Technology	77,826.00	0.00	0.00	77,826.00	77,826.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	56,169.00	0.00	56,169.00	0.00	0.00
Support Serv - Other	10,737.00	0.00	10,737.00	0.00	0.00
Community Services	155,229.00	0.00	155,229.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,287,638.00	**0.00**	**8,103,350.00**	**2,184,288.00**	**653,071.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82975 Riverside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,881,991.17	0.00	4,881,991.17	0.00	0.00
Support Serv - Pupil	706,013.95	0.00	706,013.95	0.00	0.00
Support Serv - Instructional	901,487.13	0.00	901,487.13	0.00	0.00
Support Serv - Board of Ed	100,405.96	0.00	100,405.96	0.00	0.00
Support Serv - Executive Adm	752,482.03	0.00	752,482.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	243,163.17	0.00	243,163.17	0.00	0.00
Support Serv - Business	1,194,416.10	66,407.12	0.00	1,128,008.98	1,128,008.98
Operations and Maintenance	2,900,346.67	43,896.26	75,162.66	2,781,287.75	0.00
Pupil Transportation	283,884.74	12,596.00	271,288.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,367.14	0.00	23,367.14	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	89,612.55	0.00	6,400.20	83,212.35	83,212.35
Support Serv - Pupil Accounting	45,771.72	0.00	45,771.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	44,638.55	0.00	44,638.55	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	623,423.57	410,744.08	212,679.49	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
	12,791,004.45	**533,643.46**	**8,264,851.91**	**3,992,509.08**	**1,211,221.33**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82976 Keystone Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,878,286.00	0.00	3,878,286.00	0.00	0.00
Support Serv - Pupil	488,064.00	0.00	488,064.00	0.00	0.00
Support Serv - Instructional	885,456.00	0.00	885,456.00	0.00	0.00
Support Serv - Board of Ed	108,586.00	0.00	108,586.00	0.00	0.00
Support Serv - Executive Adm	320,015.00	0.00	320,015.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	861,978.00	0.00	861,978.00	0.00	0.00
Support Serv - Business	228,955.00	0.00	0.00	228,955.00	228,955.00
Operations and Maintenance	1,383,461.00	0.00	-292.00	1,383,753.00	0.00
Pupil Transportation	3,974.00	0.00	3,974.00	0.00	0.00
Support Serv - Planning & Research	8,340.00	0.00	8,340.00	0.00	0.00
Support Serv - Communication	96,938.00	0.00	96,938.00	0.00	0.00
Support Serv - Staff & Personnel	375,821.00	0.00	0.00	375,821.00	375,821.00
Support Serv - Technology	97,567.00	0.00	0.00	97,567.00	97,567.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	57,589.00	0.00	57,589.00	0.00	0.00
Support Serv - Other	17,359.00	0.00	17,359.00	0.00	0.00
Community Services	4,146.00	0.00	4,146.00	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
	8,816,535.00	**0.00**	**6,730,439.00**	**2,086,096.00**	**702,343.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82977 Hamtramck Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,168,590.00	0.00	4,168,590.00	0.00	0.00
Support Serv - Pupil	534,835.00	0.00	534,835.00	0.00	0.00
Support Serv - Instructional	902,257.00	0.00	902,257.00	0.00	0.00
Support Serv - Board of Ed	111,765.00	0.00	111,765.00	0.00	0.00
Support Serv - Executive Adm	297,322.00	0.00	297,322.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	603,961.00	0.00	603,961.00	0.00	0.00
Support Serv - Business	263,801.00	0.00	0.00	263,801.00	263,801.00
Operations and Maintenance	978,618.00	0.00	5,410.00	973,208.00	0.00
Pupil Transportation	33,269.00	0.00	33,269.00	0.00	0.00
Support Serv - Planning & Research	9,605.00	0.00	9,605.00	0.00	0.00
Support Serv - Communication	21,252.00	0.00	21,252.00	0.00	0.00
Support Serv - Staff & Personnel	294,262.00	0.00	0.00	294,262.00	294,262.00
Support Serv - Technology	128,115.00	0.00	0.00	128,115.00	128,115.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,294.00	0.00	66,294.00	0.00	0.00
Support Serv - Other	13,127.00	0.00	13,127.00	0.00	0.00
Community Services	151,518.00	0.00	151,518.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,578,591.00	**0.00**	**6,919,205.00**	**1,659,386.00**	**686,178.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82979 Detroit Enterprise Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,347,240.00	0.00	4,347,240.00	0.00	0.00
Support Serv - Pupil	558,231.00	0.00	558,231.00	0.00	0.00
Support Serv - Instructional	1,227,912.00	0.00	1,227,912.00	0.00	0.00
Support Serv - Board of Ed	126,089.00	0.00	126,089.00	0.00	0.00
Support Serv - Executive Adm	298,625.00	0.00	298,625.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	768,196.00	0.00	768,196.00	0.00	0.00
Support Serv - Business	270,488.00	0.00	0.00	270,488.00	270,488.00
Operations and Maintenance	1,620,575.00	0.00	10,382.00	1,610,193.00	0.00
Pupil Transportation	15,809.00	0.00	15,809.00	0.00	0.00
Support Serv - Planning & Research	9,910.00	0.00	9,910.00	0.00	0.00
Support Serv - Communication	118,938.00	0.00	118,938.00	0.00	0.00
Support Serv - Staff & Personnel	448,227.00	0.00	0.00	448,227.00	448,227.00
Support Serv - Technology	146,745.00	0.00	0.00	146,745.00	146,745.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	68,875.00	0.00	68,875.00	0.00	0.00
Support Serv - Other	178.00	0.00	178.00	0.00	0.00
Community Services	106,712.00	0.00	106,712.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,132,750.00	**0.00**	**7,657,097.00**	**2,475,653.00**	**865,460.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82981 American Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,420,002.00	34,686.00	3,385,316.00	0.00	0.00
Support Serv - Pupil	312,443.00	0.00	312,443.00	0.00	0.00
Support Serv - Instructional	357,350.00	0.00	357,350.00	0.00	0.00
Support Serv - Board of Ed	42,008.00	0.00	42,008.00	0.00	0.00
Support Serv - Executive Adm	647,722.00	0.00	647,722.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	677,307.00	0.00	677,307.00	0.00	0.00
Support Serv - Business	8,559.00	0.00	0.00	8,559.00	8,559.00
Operations and Maintenance	914,047.00	37,581.00	113,166.00	763,300.00	0.00
Pupil Transportation	722.00	0.00	722.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	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	133,374.00	0.00	0.00	133,374.00	133,374.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	37,448.00	0.00	37,448.00	0.00	0.00
Community Services	100,777.00	0.00	100,777.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	510,630.00	311,396.00	199,234.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	614,546.00	614,546.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,777,335.00	**998,209.00**	**5,873,893.00**	**905,233.00**	**141,933.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82982 Universal Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,284,306.22	18,515.37	4,265,790.85	0.00	0.00
Support Serv - Pupil	596,735.07	0.00	596,735.07	0.00	0.00
Support Serv - Instructional	931,963.55	2,234.25	929,729.30	0.00	0.00
Support Serv - Board of Ed	28,651.31	0.00	28,651.31	0.00	0.00
Support Serv - Executive Adm	1,719,512.44	4,304.00	1,715,208.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	128,683.09	0.00	128,683.09	0.00	0.00
Support Serv - Business	52,792.53	0.00	9,000.00	43,792.53	43,792.53
Operations and Maintenance	808,600.90	36,844.70	18,500.00	753,256.20	0.00
Pupil Transportation	379,249.66	0.00	379,249.66	0.00	0.00
Support Serv - Planning & Research	456.68	0.00	456.68	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	80,595.26	0.00	540.00	80,055.26	80,055.26
Support Serv - Technology	241,341.37	9,458.00	19,640.36	212,243.01	212,243.01
Support Serv - Pupil Accounting	50,597.05	0.00	50,597.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	86,450.75	0.00	86,450.75	0.00	0.00
Community Services	130,775.05	0.00	130,775.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	218,715.00	215,715.00	3,000.00	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	695,318.89	293,763.67	401,555.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,434,744.82	**580,834.99**	**8,764,562.83**	**1,089,347.00**	**336,090.80**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82983 Bridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,041,110.14	0.00	9,041,110.14	0.00	0.00
Support Serv - Pupil	324,248.15	0.00	324,248.15	0.00	0.00
Support Serv - Instructional	985,221.43	0.00	985,221.43	0.00	0.00
Support Serv - Board of Ed	74,167.68	0.00	74,167.68	0.00	0.00
Support Serv - Executive Adm	954,540.68	0.00	954,540.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,073.08	0.00	283,073.08	0.00	0.00
Support Serv - Business	1,758,159.70	1,488.12	10,000.00	1,746,671.58	1,746,671.58
Operations and Maintenance	2,406,124.13	105,692.23	123,451.29	2,176,980.61	0.00
Pupil Transportation	292,035.67	0.00	292,035.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,479.75	0.00	24,479.75	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	92,122.70	0.00	6,243.58	85,879.12	85,879.12
Support Serv - Pupil Accounting	49,405.32	0.00	49,405.32	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	72,369.14	0.00	72,369.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	369,477.53	369,477.53	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	973,715.33	497,741.88	475,973.45	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
	17,700,250.43	**974,399.76**	**12,716,319.36**	**4,009,531.31**	**1,832,550.70**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82985 Detroit Premier Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,875,262.00	0.00	4,875,262.00	0.00	0.00
Support Serv - Pupil	373,405.00	0.00	373,405.00	0.00	0.00
Support Serv - Instructional	1,161,572.00	0.00	1,161,572.00	0.00	0.00
Support Serv - Board of Ed	130,331.00	0.00	130,331.00	0.00	0.00
Support Serv - Executive Adm	310,279.00	0.00	310,279.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	761,399.00	0.00	761,399.00	0.00	0.00
Support Serv - Business	291,925.00	0.00	0.00	291,925.00	291,925.00
Operations and Maintenance	1,315,981.00	0.00	279.00	1,315,702.00	0.00
Pupil Transportation	11,627.00	0.00	11,627.00	0.00	0.00
Support Serv - Planning & Research	10,670.00	0.00	10,670.00	0.00	0.00
Support Serv - Communication	104,586.00	0.00	104,586.00	0.00	0.00
Support Serv - Staff & Personnel	448,410.00	0.00	0.00	448,410.00	448,410.00
Support Serv - Technology	156,198.00	0.00	0.00	156,198.00	156,198.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	73,964.00	0.00	73,964.00	0.00	0.00
Support Serv - Other	16,732.00	0.00	16,732.00	0.00	0.00
Community Services	248,786.00	0.00	248,786.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,291,127.00	**0.00**	**8,078,892.00**	**2,212,235.00**	**896,533.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82986 Hanley International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,405,129.86	0.00	5,405,129.86	0.00	0.00
Support Serv - Pupil	321,409.52	0.00	321,409.52	0.00	0.00
Support Serv - Instructional	256,862.44	18,278.36	238,584.08	0.00	0.00
Support Serv - Board of Ed	55,866.60	0.00	55,866.60	0.00	0.00
Support Serv - Executive Adm	992,097.55	0.00	992,097.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	830,499.36	0.00	830,499.36	0.00	0.00
Support Serv - Business	16,311.35	0.00	0.00	16,311.35	16,311.35
Operations and Maintenance	953,306.17	20,339.25	125,224.22	807,742.70	0.00
Pupil Transportation	270,798.48	0.00	270,798.48	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	132,424.80	0.00	132,424.80	0.00	0.00
Community Services	1,651.00	0.00	1,651.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	268,975.04	268,425.04	550.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	653,941.29	403,878.70	250,062.59	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 **	540,911.79	540,911.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,700,185.25	**1,251,833.14**	**8,624,298.06**	**824,054.05**	**16,311.35**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82987 Frontier International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,715,567.78	0.00	5,715,567.78	0.00	0.00
Support Serv - Pupil	536,364.45	0.00	536,364.45	0.00	0.00
Support Serv - Instructional	1,251,662.84	155.16	1,251,507.68	0.00	0.00
Support Serv - Board of Ed	72,410.21	0.00	72,410.21	0.00	0.00
Support Serv - Executive Adm	936,141.12	0.00	936,141.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	332,357.76	0.00	332,357.76	0.00	0.00
Support Serv - Business	1,494,664.78	447.78	3,000.00	1,491,217.00	1,491,217.00
Operations and Maintenance	1,820,391.67	86,189.45	89,246.06	1,644,956.16	0.00
Pupil Transportation	467,471.59	0.00	467,471.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,547.77	0.00	30,547.77	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	137,056.99	0.00	7,560.64	129,496.35	129,496.35
Support Serv - Pupil Accounting	59,179.41	0.00	59,179.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	79,712.29	0.00	79,712.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	512,980.24	512,980.24	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,095,071.89	355,093.08	739,978.81	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
	14,541,580.79	**954,865.71**	**10,321,045.57**	**3,265,669.51**	**1,620,713.35**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82991 Covenant Schools Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,915,569.00	0.00	4,915,569.00	0.00	0.00
Support Serv - Pupil	699,684.00	0.00	699,684.00	0.00	0.00
Support Serv - Instructional	123,306.00	0.00	123,306.00	0.00	0.00
Support Serv - Board of Ed	198,446.00	0.00	198,446.00	0.00	0.00
Support Serv - Executive Adm	2,974,890.00	0.00	2,974,890.00	0.00	0.00
Support Serv - Grant Writer	84,559.00	0.00	84,559.00	0.00	0.00
Support Serv - School Adm	1,354,219.00	0.00	1,354,219.00	0.00	0.00
Support Serv - Business	112,804.00	0.00	0.00	112,804.00	112,804.00
Operations and Maintenance	1,184,221.00	0.00	192,963.00	991,258.00	0.00
Pupil Transportation	48,155.00	0.00	48,155.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	137,407.00	0.00	750.00	136,657.00	136,657.00
Support Serv - Technology	279,608.00	0.00	0.00	279,608.00	279,608.00
Support Serv - Pupil Accounting	85,681.00	0.00	85,681.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	28,380.00	0.00	28,380.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,950.00	2,950.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,229,879.00	**2,950.00**	**10,706,602.00**	**1,520,327.00**	**529,069.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82994 David Ellis Academy West
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,839,874.84	77,667.88	5,762,206.96	0.00	0.00
Support Serv - Pupil	368,637.13	0.00	368,637.13	0.00	0.00
Support Serv - Instructional	41,035.94	0.00	41,035.94	0.00	0.00
Support Serv - Board of Ed	24,932.50	0.00	24,932.50	0.00	0.00
Support Serv - Executive Adm	1,084,716.63	0.00	1,084,716.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	707,621.72	0.00	707,621.72	0.00	0.00
Support Serv - Business	323,529.95	0.00	0.00	323,529.95	323,529.95
Operations and Maintenance	1,300,236.98	0.00	14,116.77	1,286,120.21	0.00
Pupil Transportation	12,696.25	0.00	12,696.25	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	175,004.62	0.00	175,004.62	0.00	0.00
Support Serv - Technology	186,092.12	0.00	0.00	186,092.12	186,092.12
Support Serv - Pupil Accounting	121,947.20	0.00	121,947.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,028.38	0.00	190,028.38	0.00	0.00
Community Services	675.73	0.00	675.73	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	764,543.82	620,337.77	144,206.05	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 **	879,052.47	879,052.47	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
	12,020,626.28	**1,577,058.12**	**8,647,825.88**	**1,795,742.28**	**509,622.07**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82995 Taylor Exemplar Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,065,782.00	0.00	4,065,782.00	0.00	0.00
Support Serv - Pupil	366,150.00	0.00	366,150.00	0.00	0.00
Support Serv - Instructional	913,740.00	0.00	913,740.00	0.00	0.00
Support Serv - Board of Ed	89,634.00	0.00	89,634.00	0.00	0.00
Support Serv - Executive Adm	267,125.00	0.00	267,125.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	850,514.00	0.00	850,514.00	0.00	0.00
Support Serv - Business	125,820.00	0.00	0.00	125,820.00	125,820.00
Operations and Maintenance	1,546,876.00	0.00	0.00	1,546,876.00	0.00
Pupil Transportation	32,107.00	0.00	32,107.00	0.00	0.00
Support Serv - Planning & Research	4,407.00	0.00	4,407.00	0.00	0.00
Support Serv - Communication	49,635.00	0.00	49,635.00	0.00	0.00
Support Serv - Staff & Personnel	179,836.00	0.00	0.00	179,836.00	179,836.00
Support Serv - Technology	104,420.00	0.00	0.00	104,420.00	104,420.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	29,077.00	0.00	29,077.00	0.00	0.00
Support Serv - Other	16,202.00	0.00	16,202.00	0.00	0.00
Community Services	7,473.00	0.00	7,473.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,648,798.00	**0.00**	**6,691,846.00**	**1,956,952.00**	**410,076.00**

Michigan Department of Education
Costs for the Development of 2026-2027 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	994,527.00	1,650.00	992,877.00	0.00	0.00
Support Serv - Pupil	242,532.00	0.00	242,532.00	0.00	0.00
Support Serv - Instructional	14,035.00	0.00	14,035.00	0.00	0.00
Support Serv - Board of Ed	26,632.00	0.00	26,632.00	0.00	0.00
Support Serv - Executive Adm	96,758.00	0.00	96,758.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	156,041.00	1,157.00	154,884.00	0.00	0.00
Support Serv - Business	327.00	0.00	0.00	327.00	327.00
Operations and Maintenance	142,073.00	106,075.00	0.00	35,998.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	19,975.00	0.00	0.00	19,975.00	19,975.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,587.00	1,587.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,694,487.00	**110,469.00**	**1,527,718.00**	**56,300.00**	**20,302.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
82997 Flagship Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,322,861.00	0.00	4,322,861.00	0.00	0.00
Support Serv - Pupil	379,642.00	0.00	379,642.00	0.00	0.00
Support Serv - Instructional	1,059,825.00	0.00	1,059,825.00	0.00	0.00
Support Serv - Board of Ed	115,945.00	0.00	115,945.00	0.00	0.00
Support Serv - Executive Adm	272,246.00	0.00	272,246.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	859,122.00	0.00	859,122.00	0.00	0.00
Support Serv - Business	228,013.00	0.00	0.00	228,013.00	228,013.00
Operations and Maintenance	1,405,015.00	0.00	7,801.00	1,397,214.00	0.00
Pupil Transportation	3,903.00	0.00	3,903.00	0.00	0.00
Support Serv - Planning & Research	8,339.00	0.00	8,339.00	0.00	0.00
Support Serv - Communication	86,552.00	0.00	86,552.00	0.00	0.00
Support Serv - Staff & Personnel	336,536.00	0.00	0.00	336,536.00	336,536.00
Support Serv - Technology	129,521.00	0.00	3.00	129,518.00	129,518.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	57,835.00	0.00	57,835.00	0.00	0.00
Support Serv - Other	4,724.00	0.00	4,724.00	0.00	0.00
Community Services	126,886.00	0.00	126,886.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,396,965.00	**0.00**	**7,305,684.00**	**2,091,281.00**	**694,067.00**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
83000 Wexford-Missaukee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	654.47	0.00	654.47	0.00	0.00
Support Serv - Pupil	1,252,882.77	0.00	1,252,882.77	0.00	0.00
Support Serv - Instructional	1,813,917.62	1,579.00	1,812,338.62	0.00	0.00
Support Serv - Board of Ed	31,585.19	0.00	31,585.19	0.00	0.00
Support Serv - Executive Adm	260,804.83	0.00	260,804.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,127,478.89	1,037.87	1,354.00	1,125,087.02	1,125,087.02
Operations and Maintenance	419,310.84	29,600.00	80,028.65	309,682.19	0.00
Pupil Transportation	8,180.21	0.00	8,180.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,624.07	0.00	9,624.07	0.00	0.00
Support Serv - Staff & Personnel	81,086.48	0.00	33,825.54	47,260.94	47,260.94
Support Serv - Technology	39,535.01	2,753.99	2,322.00	34,459.02	34,459.02
Support Serv - Pupil Accounting	126,264.67	0.00	126,264.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	395,651.31	0.00	395,651.31	0.00	0.00
Payments to Government Agencies	4,468,149.18	4,468,149.18	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,357,098.80	499,442.59	8,857,656.21	0.00	0.00
Support Serv - Pupil	7,083,282.67	512.50	7,082,770.17	0.00	0.00
Support Serv - Instructional	2,480,386.36	14,889.23	2,465,497.13	0.00	0.00
Support Serv - Board of Ed	25,244.98	0.00	25,244.98	0.00	0.00
Support Serv - Executive Adm	286,091.46	0.00	286,091.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	315,654.58	0.00	315,654.58	0.00	0.00
Support Serv - Business	374,145.90	5,727.20	0.00	368,418.70	368,418.70
Operations and Maintenance	2,082,979.84	127,619.36	340,221.99	1,615,138.49	0.00
Pupil Transportation	1,101,872.03	0.00	1,101,872.03	0.00	0.00
Support Serv - Planning & Research	211,774.77	0.00	211,774.77	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,555.40	0.00	0.00	11,555.40	11,555.40
Support Serv - Technology	3,955,849.08	40,677.40	309,840.34	3,605,331.34	3,605,331.34
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	29,011.12	0.00	29,011.12	0.00	0.00
Community Services	128,018.30	0.00	128,018.30	0.00	0.00
Payments to Government Agencies	4,486,519.99	4,464,833.79	21,686.20	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,542,701.97	2,542,701.97	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
	44,507,312.79	**12,199,524.08**	**25,190,855.61**	**7,116,933.10**	**5,192,112.42**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
83010 Cadillac Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,716,889.02	341,784.60	23,375,104.42	0.00	0.00
Support Serv - Pupil	2,670,235.06	0.00	2,670,235.06	0.00	0.00
Support Serv - Instructional	1,329,440.82	10,229.01	1,319,211.81	0.00	0.00
Support Serv - Board of Ed	130,236.70	0.00	130,236.70	0.00	0.00
Support Serv - Executive Adm	522,574.16	545.00	522,029.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,505,988.62	0.00	2,505,988.62	0.00	0.00
Support Serv - Business	549,270.36	1,008.51	58,205.06	490,056.79	490,056.79
Operations and Maintenance	5,289,660.85	304,506.69	471,392.47	4,513,761.69	0.00
Pupil Transportation	1,675,734.71	0.00	1,675,734.71	0.00	0.00
Support Serv - Planning & Research	46,046.79	0.00	46,046.79	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	39,169.14	0.00	39,169.14	0.00	0.00
Support Serv - Technology	49,249.02	0.00	30,260.00	18,989.02	18,989.02
Support Serv - Pupil Accounting	42,775.98	0.00	42,775.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,072,875.84	39,927.27	1,032,948.57	0.00	0.00
Community Services	51,822.96	0.00	51,822.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	215,172.84	215,172.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	5,100.00	0.00	5,100.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,339.95	0.00	15,339.95	0.00	0.00
Operations and Maintenance	21,288.61	0.00	0.00	21,288.61	0.00
Pupil Transportation	5,686.73	0.00	5,686.73	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	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,308,142.21	1,683,999.56	1,624,142.65	0.00	0.00
Community Services	780,331.85	0.00	780,331.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,635,602.69	4,635,602.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,882,851.72	5,882,851.72	0.00	0.00	0.00
Trust Funds					
All Costs *	28,596.01	0.00	28,596.01	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,590,082.64	**13,115,627.89**	**36,430,358.64**	**5,044,096.11**	**509,045.81**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
83060 Manton Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,495,510.42	24,105.39	7,471,405.03	0.00	0.00
Support Serv - Pupil	567,508.91	35.98	567,472.93	0.00	0.00
Support Serv - Instructional	428,983.64	1,551.37	427,432.27	0.00	0.00
Support Serv - Board of Ed	79,587.00	0.00	79,587.00	0.00	0.00
Support Serv - Executive Adm	274,159.01	0.00	274,159.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	803,264.38	559.99	802,704.39	0.00	0.00
Support Serv - Business	252,510.02	17,560.01	0.00	234,950.01	234,950.01
Operations and Maintenance	1,224,661.21	43,049.79	183,206.42	998,405.00	0.00
Pupil Transportation	681,166.18	32,725.00	648,441.18	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	25,812.47	0.00	25,812.47	0.00	0.00
Support Serv - Technology	206,840.84	491.97	0.00	206,348.87	206,348.87
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	530,791.08	67,272.98	463,518.10	0.00	0.00
Community Services	93,461.92	0.00	93,461.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,421.93	5,421.93	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	1,431,213.81	595,649.03	835,564.78	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 **	909,405.00	909,405.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,353,489.76	2,353,489.76	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
	17,363,787.58	**4,051,318.20**	**11,872,765.50**	**1,439,703.88**	**441,298.88**

Michigan Department of Education
Costs for the Development of 2026-2027 Federal Indirect Cost Rate
83070 Mesick Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,387,280.09	0.00	5,387,280.09	0.00	0.00
Support Serv - Pupil	205,589.03	0.00	205,589.03	0.00	0.00
Support Serv - Instructional	122,382.36	0.00	122,382.36	0.00	0.00
Support Serv - Board of Ed	82,152.59	0.00	82,152.59	0.00	0.00
Support Serv - Executive Adm	298,634.24	0.00	298,634.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	549,381.66	0.00	549,381.66	0.00	0.00
Support Serv - Business	104,901.78	0.00	0.00	104,901.78	104,901.78
Operations and Maintenance	1,365,136.80	498,369.35	75,673.21	791,094.24	0.00
Pupil Transportation	626,255.24	144,000.00	482,255.24	0.00	0.00
Support Serv - Planning & Research	13,404.50	0.00	13,404.50	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	134,518.62	2,628.68	20,478.40	111,411.54	111,411.54
Support Serv - Pupil Accounting	4,094.95	0.00	4,094.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,836.72	0.00	292,836.72	0.00	0.00
Community Services	21,296.49	0.00	21,296.49	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	789.56	0.00	733.60	55.96	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	755,395.88	386,858.12	368,537.76	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	167,452.07	167,452.07	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
	10,131,502.58	**1,199,308.22**	**7,924,730.84**	**1,007,463.52**	**216,313.32**

Michigan Department of Education
Costs for the Development of 2026-2027 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	24,263,697.94	155,028.90	24,108,669.04	0.00	0.00
Support Serv - Pupil	4,197,051.29	1,884.57	4,195,166.72	0.00	0.00
Support Serv - Instructional	2,253,285.81	107.27	2,253,178.54	0.00	0.00
Support Serv - Board of Ed	34,581.54	0.00	34,581.54	0.00	0.00
Support Serv - Executive Adm	7,554,128.82	0.00	7,554,128.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	686,835.63	17,778.93	669,056.70	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	138,416.67	0.00	0.00	138,416.67	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	140,217.36	0.00	140,217.36	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,979,696.01	0.00	0.00	2,979,696.01	2,979,696.01
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	240,001.33	0.00	240,001.33	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	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,487,912.40	**174,799.67**	**39,195,000.05**	**3,118,112.68**	**2,979,696.01**

Michigan Department of Education
Costs for the Development of 2026-2027 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**