

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 01010
Report R0416

Alcona Community Schools
51 N BARLOW RD
HARRISVILLE, MI 48740

Indirect Costs (Operations & Maintenance):

General Fund	1,041,732.35
Less: Capital Outlay	2,998.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,038,734.35

Direct Costs:

General Fund	9,999,002.56
Less: Capital Outlay	50,907.95
Less: Facilities Acquisition	90,521.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	620,695.11
Less: Capital Outlay	42,190.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,436,077.11

Special Education Indirect Cost Rate: **9.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 02010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	121,166.75
Less: Capital Outlay	2,199.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	118,967.75

Direct Costs:

General Fund	920,088.30
Less: Capital Outlay	11,098.39
Less: Facilities Acquisition	6,056.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	73,057.51
Less: Capital Outlay	3,068.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	972,921.93

Special Education Indirect Cost Rate: **12.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 02020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	215,083.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	215,083.50

Direct Costs:

General Fund	1,363,450.53
Less: Capital Outlay	4,885.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	142,619.19
Less: Capital Outlay	8,129.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,493,055.07

Special Education Indirect Cost Rate: **14.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 02070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	865,432.77
Less: Capital Outlay	3,028.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	862,403.79

Direct Costs:

General Fund	8,367,130.84
Less: Capital Outlay	172,265.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	391,144.32
Less: Capital Outlay	1,207.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,584,802.81

Special Education Indirect Cost Rate: **10.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 02080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	426,390.44
Less: Capital Outlay	904.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	425,486.01

Direct Costs:

General Fund	4,733,819.28
Less: Capital Outlay	79,974.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	289,452.79
Less: Capital Outlay	751.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,942,547.06

Special Education Indirect Cost Rate: **8.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03010
Report R0416

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Indirect Costs (Operations & Maintenance):

General Fund	4,353,308.08
Less: Capital Outlay	171,342.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,181,965.32

Direct Costs:

General Fund	32,323,967.87
Less: Capital Outlay	569,750.34
Less: Facilities Acquisition	299,126.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,895,572.05
Less: Capital Outlay	292,383.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,058,279.33

Special Education Indirect Cost Rate: **12.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03020
Report R0416

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Indirect Costs (Operations & Maintenance):

General Fund	3,672,185.98
Less: Capital Outlay	8,068.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,664,117.14

Direct Costs:

General Fund	28,825,615.01
Less: Capital Outlay	122,564.83
Less: Facilities Acquisition	703,482.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,553,733.45
Less: Capital Outlay	78,592.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,474,708.65

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03030
Report R0416

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Indirect Costs (Operations & Maintenance):

General Fund	3,555,784.25
Less: Capital Outlay	14,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,541,784.25

Direct Costs:

General Fund	27,347,955.21
Less: Capital Outlay	266,521.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,564,012.56
Less: Capital Outlay	29,956.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,615,489.83

Special Education Indirect Cost Rate: **12.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03040
Report R0416

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Indirect Costs (Operations & Maintenance):

General Fund	3,628,547.12
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,628,547.12

Direct Costs:

General Fund	37,530,839.18
Less: Capital Outlay	493,564.69
Less: Facilities Acquisition	293,486.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,561,069.80
Less: Capital Outlay	171,771.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,133,087.00

Special Education Indirect Cost Rate: **9.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,957,471.16
Less: Capital Outlay	3,305.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,954,165.54

Direct Costs:

General Fund	18,055,285.42
Less: Capital Outlay	564,707.13
Less: Facilities Acquisition	7,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,378,032.90
Less: Capital Outlay	80,186.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,780,924.56

Special Education Indirect Cost Rate: **10.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03060
Report R0416

Martin Public Schools
1556 CHALMERS
MARTIN, MI 49070

Indirect Costs (Operations & Maintenance):

General Fund	857,302.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	857,302.23

Direct Costs:

General Fund	7,799,106.93
Less: Capital Outlay	268,993.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	438,936.90
Less: Capital Outlay	4,996.14
Less: Facilities Acquisition	91,640.32
Total Direct (less Capital)	7,872,413.98

Special Education Indirect Cost Rate: **10.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03070
Report R0416

Hopkins Public Schools
400 S CLARK ST
HOPKINS, MI 49328

Indirect Costs (Operations & Maintenance):

General Fund	2,148,237.53
Less: Capital Outlay	24,079.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,124,157.56

Direct Costs:

General Fund	18,085,500.38
Less: Capital Outlay	841,497.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,061,855.51
Less: Capital Outlay	66,965.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,238,892.37

Special Education Indirect Cost Rate: **11.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,143,534.16
Less: Capital Outlay	20,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,123,134.16

Direct Costs:

General Fund	11,460,224.77
Less: Capital Outlay	39,350.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	386,695.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,807,569.94

Special Education Indirect Cost Rate: **9.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03100
Report R0416

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Indirect Costs (Operations & Maintenance):

General Fund	3,543,620.30
Less: Capital Outlay	409,942.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,133,678.17

Direct Costs:

General Fund	40,740,185.59
Less: Capital Outlay	2,358,738.57
Less: Facilities Acquisition	52,365.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,619,271.09
Less: Capital Outlay	102,604.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,845,748.14

Special Education Indirect Cost Rate: **7.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03440
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	90,215.30
Less: Capital Outlay	150.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	90,065.30

Direct Costs:

General Fund	809,804.83
Less: Capital Outlay	16,991.26
Less: Facilities Acquisition	10,280.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	782,533.57

Special Education Indirect Cost Rate: **11.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03900
Report R0416

Innocademy Allegan Campus
2611 56TH ST
FENNVILLE, MI 49408

Indirect Costs (Operations & Maintenance):

General Fund	327,180.57
Less: Capital Outlay	15,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	311,530.57

Direct Costs:

General Fund	1,072,883.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,072,883.10

Special Education Indirect Cost Rate: **29.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 03902
Report R0416

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Indirect Costs (Operations & Maintenance):

General Fund	51,738.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	51,738.53

Direct Costs:

General Fund	1,193,241.58
Less: Capital Outlay	794.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,192,446.76

Special Education Indirect Cost Rate: **4.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 04010
Report R0416

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

Indirect Costs (Operations & Maintenance):

General Fund	5,222,825.01
Less: Capital Outlay	344,596.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,605.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,879,833.61

Direct Costs:

General Fund	46,189,964.78
Less: Capital Outlay	866,842.72
Less: Facilities Acquisition	311,310.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,957,746.83
Less: Capital Outlay	36,715.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,932,842.94

Special Education Indirect Cost Rate: **10.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 05010
Report R0416

Alba Public Schools
5935 ELM ST
ELMIRA, MI 49730

Indirect Costs (Operations & Maintenance):

General Fund	296,970.75
Less: Capital Outlay	3,300.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	293,670.75

Direct Costs:

General Fund	1,294,690.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	113,584.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,408,275.14

Special Education Indirect Cost Rate: **20.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 05035
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	685,736.21
Less: Capital Outlay	88,364.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	597,372.13

Direct Costs:

General Fund	5,701,344.19
Less: Capital Outlay	98,795.10
Less: Facilities Acquisition	244,750.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	312,065.68
Less: Capital Outlay	1,768.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,668,096.77

Special Education Indirect Cost Rate: **10.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 05040
Report R0416

Bellaire Public Schools
205 VICTORY LN
BELLAIRE, MI 49615

Indirect Costs (Operations & Maintenance):

General Fund	1,068,156.71
Less: Capital Outlay	29,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,038,956.71

Direct Costs:

General Fund	4,778,056.92
Less: Capital Outlay	147,223.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	317,884.49
Less: Capital Outlay	4,664.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,944,054.33

Special Education Indirect Cost Rate: **21.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 05060
Report R0416

Elk Rapids Schools
308 MEGUZEE PT
ELK RAPIDS, MI 49629

Indirect Costs (Operations & Maintenance):

General Fund	1,406,027.64
Less: Capital Outlay	18,340.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,387,687.52

Direct Costs:

General Fund	14,260,394.62
Less: Capital Outlay	262,709.75
Less: Facilities Acquisition	338,607.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	913,518.00
Less: Capital Outlay	109,783.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,462,811.92

Special Education Indirect Cost Rate: **9.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 05065
Report R0416

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Indirect Costs (Operations & Maintenance):

General Fund	368,964.66
Less: Capital Outlay	2,514.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,366.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	367,816.45

Direct Costs:

General Fund	4,095,253.31
Less: Capital Outlay	23,669.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	245,230.22
Less: Capital Outlay	41,046.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,275,767.99

Special Education Indirect Cost Rate: **8.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 05070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,904,024.67
Less: Capital Outlay	373,439.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,530,584.78

Direct Costs:

General Fund	10,289,045.76
Less: Capital Outlay	26,474.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	976,361.76
Less: Capital Outlay	83,393.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,155,539.68

Special Education Indirect Cost Rate: **13.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 06020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	577,524.54
Less: Capital Outlay	19,934.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,522.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	564,112.20

Direct Costs:

General Fund	5,757,429.25
Less: Capital Outlay	407,506.00
Less: Facilities Acquisition	242,018.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	375,471.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,483,376.92

Special Education Indirect Cost Rate: **10.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 06050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,097,614.18
Less: Capital Outlay	556,624.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,540,989.38

Direct Costs:

General Fund	18,013,228.12
Less: Capital Outlay	440,215.92
Less: Facilities Acquisition	48,362.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,698,645.09
Less: Capital Outlay	259,015.11
Less: Facilities Acquisition	238,153.31
Total Direct (less Capital)	18,726,126.07

Special Education Indirect Cost Rate: **13.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 07010
Report R0416

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Indirect Costs (Operations & Maintenance):

General Fund	62,264.00
Less: Capital Outlay	5,192.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	57,072.00

Direct Costs:

General Fund	555,773.00
Less: Capital Outlay	59,010.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,870.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	508,633.00

Special Education Indirect Cost Rate: **11.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 07020
Report R0416

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Indirect Costs (Operations & Maintenance):

General Fund	586,087.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	586,087.49

Direct Costs:

General Fund	5,744,052.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	56,204.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	258,332.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,946,180.35

Special Education Indirect Cost Rate: **9.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 07040
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	890,269.34
Less: Capital Outlay	23,937.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,353.35
Less: Capital Outlay	0.00
Total Indirect (less Capital)	879,685.31

Direct Costs:

General Fund	7,247,764.10
Less: Capital Outlay	10,793.73
Less: Facilities Acquisition	11,460.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	490,559.92
Less: Capital Outlay	26,105.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,689,964.32

Special Education Indirect Cost Rate: **11.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 08010
Report R0416

Delton Kellogg Schools
327 N GROVE ST
DELTON, MI 49046

Indirect Costs (Operations & Maintenance):

General Fund	1,395,497.05
Less: Capital Outlay	379.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,395,117.06

Direct Costs:

General Fund	13,254,325.68
Less: Capital Outlay	70,833.13
Less: Facilities Acquisition	45,083.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	945,618.27
Less: Capital Outlay	78,662.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,005,364.71

Special Education Indirect Cost Rate: **9.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 08030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,247,043.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,247,043.17

Direct Costs:

General Fund	31,630,926.19
Less: Capital Outlay	663,731.53
Less: Facilities Acquisition	55,114.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,969,548.56
Less: Capital Outlay	151,442.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,730,186.43

Special Education Indirect Cost Rate: **12.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 08050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,530,740.05
Less: Capital Outlay	148,336.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	870.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,383,273.58

Direct Costs:

General Fund	41,825,569.19
Less: Capital Outlay	423,034.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,131,055.48
Less: Capital Outlay	270,981.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,262,608.63

Special Education Indirect Cost Rate: **10.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 09010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	8,694,723.90
Less: Capital Outlay	220,307.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,369.13
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,478,786.03

Direct Costs:

General Fund	83,702,635.46
Less: Capital Outlay	33,535.61
Less: Facilities Acquisition	421,435.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,524,338.47
Less: Capital Outlay	146,733.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	87,625,268.86

Special Education Indirect Cost Rate: **9.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 09030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	5,840,562.06
Less: Capital Outlay	2,309,224.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,531,337.29

Direct Costs:

General Fund	29,049,417.35
Less: Capital Outlay	642,564.27
Less: Facilities Acquisition	685,222.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,750,892.87
Less: Capital Outlay	118,975.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,353,547.95

Special Education Indirect Cost Rate: **12.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 09050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,249,015.51
Less: Capital Outlay	254,723.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	54,066.19
Less: Capital Outlay	53,030.00
Total Indirect (less Capital)	1,995,328.20

Direct Costs:

General Fund	16,873,873.69
Less: Capital Outlay	536,004.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	864,519.63
Less: Capital Outlay	9,696.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,192,692.63

Special Education Indirect Cost Rate: **11.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 09090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,790,779.97
Less: Capital Outlay	32,398.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,356.17
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,776,738.14

Direct Costs:

General Fund	15,010,246.65
Less: Capital Outlay	161,457.29
Less: Facilities Acquisition	788,295.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,020,252.24
Less: Capital Outlay	16,260.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,064,486.13

Special Education Indirect Cost Rate: **11.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 09901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	428,772.37
Less: Capital Outlay	101,546.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	327,225.92

Direct Costs:

General Fund	2,052,202.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	57,701.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,109,903.88

Special Education Indirect Cost Rate: **15.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 09902
Report R0416

State Street Academy
1110 STATE ST
BAY CITY, MI 48706

Indirect Costs (Operations & Maintenance):

General Fund	393,858.00
Less: Capital Outlay	780.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	393,078.00

Direct Costs:

General Fund	3,616,813.00
Less: Capital Outlay	10,000.00
Less: Facilities Acquisition	462,823.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	302,970.00
Less: Capital Outlay	27,796.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,419,164.00

Special Education Indirect Cost Rate: **11.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 09903
Report R0416

Bay City Academy
809 SAGINAW ST
BAY CITY, MI 48708

Indirect Costs (Operations & Maintenance):

General Fund	526,685.10
Less: Capital Outlay	4,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	522,685.10

Direct Costs:

General Fund	5,585,537.84
Less: Capital Outlay	162,000.00
Less: Facilities Acquisition	41,551.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	555,342.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,937,328.34

Special Education Indirect Cost Rate: **8.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 10015
Report R0416

Benzie County Central Schools
9300 HOMESTEAD RD
BENZONIA, MI 49616

Indirect Costs (Operations & Maintenance):

General Fund	2,179,696.80
Less: Capital Outlay	76,976.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,102,719.99

Direct Costs:

General Fund	16,856,612.25
Less: Capital Outlay	211,401.62
Less: Facilities Acquisition	256,885.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,103,983.74
Less: Capital Outlay	85,706.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,406,601.67

Special Education Indirect Cost Rate: **12.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 10025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,220,324.76
Less: Capital Outlay	34,635.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,185,688.80

Direct Costs:

General Fund	8,600,884.19
Less: Capital Outlay	74,018.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	599,176.13
Less: Capital Outlay	2,949.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,123,092.64

Special Education Indirect Cost Rate: **13.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,134,121.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	650.41
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,134,771.69

Direct Costs:

General Fund	31,799,284.18
Less: Capital Outlay	91,344.78
Less: Facilities Acquisition	836,577.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,043,896.13
Less: Capital Outlay	517,637.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,397,620.50

Special Education Indirect Cost Rate: **9.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,925,161.33
Less: Capital Outlay	508,244.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,416,916.93

Direct Costs:

General Fund	34,570,843.23
Less: Capital Outlay	1,006,135.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,981,038.44
Less: Capital Outlay	173,016.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,372,729.52

Special Education Indirect Cost Rate: **12.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,689,130.08
Less: Capital Outlay	30,550.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,658,580.08

Direct Costs:

General Fund	32,106,629.26
Less: Capital Outlay	538,576.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,927,569.86
Less: Capital Outlay	4,611.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,491,010.96

Special Education Indirect Cost Rate: **10.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11033
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,375,484.22
Less: Capital Outlay	42,941.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,332,543.22

Direct Costs:

General Fund	9,797,384.36
Less: Capital Outlay	441,510.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	434,651.76
Less: Capital Outlay	16,379.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,774,145.92

Special Education Indirect Cost Rate: **13.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11200
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,162,282.54
Less: Capital Outlay	27,581.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,134,700.55

Direct Costs:

General Fund	15,369,288.46
Less: Capital Outlay	180,002.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	861,547.80
Less: Capital Outlay	1,533.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,049,299.95

Special Education Indirect Cost Rate: **13.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11210
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,860,660.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,860,660.75

Direct Costs:

General Fund	16,766,982.52
Less: Capital Outlay	329,957.58
Less: Facilities Acquisition	198,665.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,136,746.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,375,105.84

Special Education Indirect Cost Rate: **10.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11240
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	5,443,644.84
Less: Capital Outlay	367,004.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,076,639.90

Direct Costs:

General Fund	75,441,245.27
Less: Capital Outlay	3,515,859.85
Less: Facilities Acquisition	5,008,625.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,446,696.23
Less: Capital Outlay	68,155.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,295,301.15

Special Education Indirect Cost Rate: **7.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11250
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	815,474.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	815,474.17

Direct Costs:

General Fund	8,646,961.41
Less: Capital Outlay	197,317.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	614,278.47
Less: Capital Outlay	38,571.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,025,350.53

Special Education Indirect Cost Rate: **9.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11300
Report R0416

Niles Community Schools
1 TYLER ST
NILES, MI 49120

Indirect Costs (Operations & Maintenance):

General Fund	4,769,507.19
Less: Capital Outlay	632,032.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,137,475.03

Direct Costs:

General Fund	40,173,620.92
Less: Capital Outlay	360,513.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,404,349.50
Less: Capital Outlay	277,984.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,939,472.40

Special Education Indirect Cost Rate: **9.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11310
Report R0416

Buchanan Community Schools
401 W CHICAGO ST
BUCHANAN, MI 49107

Indirect Costs (Operations & Maintenance):

General Fund	2,440,743.36
Less: Capital Outlay	127,045.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,313,697.94

Direct Costs:

General Fund	18,645,921.56
Less: Capital Outlay	137,865.00
Less: Facilities Acquisition	8,950.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,069,923.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,569,029.78

Special Education Indirect Cost Rate: **11.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11320
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,976,441.03
Less: Capital Outlay	96,644.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,879,796.95

Direct Costs:

General Fund	18,376,133.43
Less: Capital Outlay	116,506.12
Less: Facilities Acquisition	85,382.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,512,945.29
Less: Capital Outlay	51,733.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,635,456.20

Special Education Indirect Cost Rate: **9.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11330
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,524,227.95
Less: Capital Outlay	12,674.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,511,553.95

Direct Costs:

General Fund	14,636,134.41
Less: Capital Outlay	112,457.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,699,752.17
Less: Capital Outlay	309,663.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,913,764.91

Special Education Indirect Cost Rate: **9.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11340
Report R0416

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Indirect Costs (Operations & Maintenance):

General Fund	1,853,292.74
Less: Capital Outlay	7,697.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,912.49
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,856,507.88

Direct Costs:

General Fund	14,020,157.85
Less: Capital Outlay	252,762.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	707,385.09
Less: Capital Outlay	24,021.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,450,759.28

Special Education Indirect Cost Rate: **12.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11670
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	73,071.29
Less: Capital Outlay	3,070.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	70,000.32

Direct Costs:

General Fund	899,917.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	47,739.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	42,818.79
Less: Capital Outlay	34.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	894,961.81

Special Education Indirect Cost Rate: **7.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11830
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	83,255.33
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	83,255.33

Direct Costs:

General Fund	774,620.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	5,356.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	66,316.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	835,581.57

Special Education Indirect Cost Rate: **9.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	34,556.78
Less: Capital Outlay	14,719.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,837.52

Direct Costs:

General Fund	1,294,877.77
Less: Capital Outlay	126,290.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,168,587.57

Special Education Indirect Cost Rate: **1.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11901
Report R0416

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Indirect Costs (Operations & Maintenance):

General Fund	637,175.63
Less: Capital Outlay	21.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	637,154.43

Direct Costs:

General Fund	9,652,782.31
Less: Capital Outlay	98,707.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	610,403.05
Less: Capital Outlay	18,978.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,145,499.79

Special Education Indirect Cost Rate: **6.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	616,224.72
Less: Capital Outlay	14,806.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	601,418.72

Direct Costs:

General Fund	6,509,580.35
Less: Capital Outlay	116,683.03
Less: Facilities Acquisition	89,344.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	575,913.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,879,466.51

Special Education Indirect Cost Rate: **8.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 11904
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	235,499.17
Less: Capital Outlay	16,281.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	219,217.98

Direct Costs:

General Fund	2,580,536.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	258,862.82
Less: Capital Outlay	17,981.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,821,418.16

Special Education Indirect Cost Rate: **7.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 12010
Report R0416

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Indirect Costs (Operations & Maintenance):

General Fund	3,283,161.79
Less: Capital Outlay	123,009.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,413.01
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,163,565.19

Direct Costs:

General Fund	31,498,760.05
Less: Capital Outlay	383,115.35
Less: Facilities Acquisition	3,744.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,561,789.95
Less: Capital Outlay	43,140.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,630,548.89

Special Education Indirect Cost Rate: **9.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 12020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,803,214.58
Less: Capital Outlay	566,546.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,236,667.67

Direct Costs:

General Fund	12,603,899.03
Less: Capital Outlay	365,107.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	962,425.22
Less: Capital Outlay	146,562.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,054,654.84

Special Education Indirect Cost Rate: **9.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 12040
Report R0416

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Indirect Costs (Operations & Maintenance):

General Fund	1,389,669.01
Less: Capital Outlay	54,156.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,335,512.35

Direct Costs:

General Fund	12,642,780.83
Less: Capital Outlay	288,604.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,221,395.18
Less: Capital Outlay	208.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,575,362.52

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 12901
Report R0416

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Indirect Costs (Operations & Maintenance):

General Fund	332,807.00
Less: Capital Outlay	7,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	325,407.00

Direct Costs:

General Fund	5,464,009.00
Less: Capital Outlay	239,542.00
Less: Facilities Acquisition	2,054.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	421,547.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,643,960.00

Special Education Indirect Cost Rate: **5.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	8,733,373.96
Less: Capital Outlay	299,003.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,992.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,444,362.93

Direct Costs:

General Fund	69,263,570.13
Less: Capital Outlay	470,964.25
Less: Facilities Acquisition	10,793,732.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,677,332.21
Less: Capital Outlay	473,081.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,203,123.77

Special Education Indirect Cost Rate: **13.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	845,076.15
Less: Capital Outlay	18,963.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	826,113.15

Direct Costs:

General Fund	6,289,635.85
Less: Capital Outlay	185,765.29
Less: Facilities Acquisition	67,365.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	344,055.86
Less: Capital Outlay	7,982.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,372,577.88

Special Education Indirect Cost Rate: **12.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,142,965.20
Less: Capital Outlay	16,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,891.22
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,128,206.42

Direct Costs:

General Fund	37,108,412.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,511,064.82
Less: Capital Outlay	473,426.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,146,050.49

Special Education Indirect Cost Rate: **10.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,098,951.05
Less: Capital Outlay	84,624.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,014,326.13

Direct Costs:

General Fund	11,862,117.37
Less: Capital Outlay	4,148.50
Less: Facilities Acquisition	108,479.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	760,077.74
Less: Capital Outlay	10,493.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,499,074.20

Special Education Indirect Cost Rate: **8.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,352,787.83
Less: Capital Outlay	14,098.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,326.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,342,015.55

Direct Costs:

General Fund	50,270,178.62
Less: Capital Outlay	384,597.83
Less: Facilities Acquisition	392,117.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,957,067.64
Less: Capital Outlay	263,386.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	53,187,143.78

Special Education Indirect Cost Rate: **8.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13095
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	220,103.34
Less: Capital Outlay	731.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	219,371.59

Direct Costs:

General Fund	3,943,278.03
Less: Capital Outlay	39,839.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	223,990.83
Less: Capital Outlay	462.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,126,966.92

Special Education Indirect Cost Rate: **5.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13110
Report R0416

Marshall Public Schools
100 E GREEN ST
MARSHALL, MI 49068

Indirect Costs (Operations & Maintenance):

General Fund	4,593,512.21
Less: Capital Outlay	183,821.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	24,312.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,434,003.69

Direct Costs:

General Fund	41,183,821.62
Less: Capital Outlay	1,305,052.92
Less: Facilities Acquisition	5,172,665.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,097,109.17
Less: Capital Outlay	181,222.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,621,989.48

Special Education Indirect Cost Rate: **12.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13120
Report R0416

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Indirect Costs (Operations & Maintenance):

General Fund	3,194,479.58
Less: Capital Outlay	266,571.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,927,907.93

Direct Costs:

General Fund	23,820,244.64
Less: Capital Outlay	229,594.62
Less: Facilities Acquisition	25,649.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,679,310.93
Less: Capital Outlay	54,080.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,190,231.31

Special Education Indirect Cost Rate: **11.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13130
Report R0416

Tekonsha Community Schools
245 S ELM ST
TEKONSHA, MI 49092

Indirect Costs (Operations & Maintenance):

General Fund	348,647.85
Less: Capital Outlay	11,996.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	336,651.81

Direct Costs:

General Fund	2,961,502.58
Less: Capital Outlay	32,285.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	251,228.14
Less: Capital Outlay	200.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,180,243.80

Special Education Indirect Cost Rate: **10.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13135
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,298,528.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,298,528.57

Direct Costs:

General Fund	12,657,923.88
Less: Capital Outlay	40,688.59
Less: Facilities Acquisition	7,649.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	771,598.32
Less: Capital Outlay	9,147.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,372,036.07

Special Education Indirect Cost Rate: **9.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	228,558.57
Less: Capital Outlay	22,177.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	206,380.99

Direct Costs:

General Fund	1,893,196.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	245,481.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,671.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,796,386.37

Special Education Indirect Cost Rate: **11.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13901
Report R0416

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Indirect Costs (Operations & Maintenance):

General Fund	116,968.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	116,968.81

Direct Costs:

General Fund	1,870,925.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	117,235.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,988,161.40

Special Education Indirect Cost Rate: **5.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13902
Report R0416

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Indirect Costs (Operations & Maintenance):

General Fund	1,172,996.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,172,996.00

Direct Costs:

General Fund	8,035,614.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,035,614.00

Special Education Indirect Cost Rate: **14.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13903
Report R0416

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Indirect Costs (Operations & Maintenance):

General Fund	284,035.71
Less: Capital Outlay	22,398.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	261,637.11

Direct Costs:

General Fund	2,672,061.72
Less: Capital Outlay	200,216.20
Less: Facilities Acquisition	2,668.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	296,033.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,765,209.67

Special Education Indirect Cost Rate: **9.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 13904
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	57,754.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	57,754.00

Direct Costs:

General Fund	2,418,350.00
Less: Capital Outlay	31,377.00
Less: Facilities Acquisition	10,219.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	86,014.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,462,768.00

Special Education Indirect Cost Rate: **2.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 14010
Report R0416

Cassopolis Public Schools
22721 DIAMOND COVE ST
CASSOPOLIS, MI 49031

Indirect Costs (Operations & Maintenance):

General Fund	1,654,938.49
Less: Capital Outlay	17,521.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,637,416.70

Direct Costs:

General Fund	10,889,987.10
Less: Capital Outlay	221,780.24
Less: Facilities Acquisition	382,652.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,068,235.90
Less: Capital Outlay	7,344.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,346,445.50

Special Education Indirect Cost Rate: **14.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 14020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,688,207.33
Less: Capital Outlay	28,334.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,659,873.33

Direct Costs:

General Fund	23,116,962.67
Less: Capital Outlay	37,945.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,763,049.21
Less: Capital Outlay	6,172.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,835,893.56

Special Education Indirect Cost Rate: **10.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 14030
Report R0416

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Indirect Costs (Operations & Maintenance):

General Fund	3,269,249.91
Less: Capital Outlay	207,991.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	60,115.01
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,121,373.44

Direct Costs:

General Fund	28,379,853.21
Less: Capital Outlay	647,292.57
Less: Facilities Acquisition	473,750.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,721,194.77
Less: Capital Outlay	90,532.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,889,472.79

Special Education Indirect Cost Rate: **10.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 14050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,080,417.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,080,417.82

Direct Costs:

General Fund	8,378,977.18
Less: Capital Outlay	67,551.20
Less: Facilities Acquisition	248,344.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	882,969.01
Less: Capital Outlay	96,964.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,849,086.89

Special Education Indirect Cost Rate: **12.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 15010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	269,911.62
Less: Capital Outlay	9,749.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	70.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	260,232.62

Direct Costs:

General Fund	2,260,396.77
Less: Capital Outlay	28,048.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	84,933.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,317,282.25

Special Education Indirect Cost Rate: **11.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 15020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,320,885.30
Less: Capital Outlay	177,255.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,143,630.00

Direct Costs:

General Fund	18,265,672.44
Less: Capital Outlay	3,920.00
Less: Facilities Acquisition	999,993.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	947,858.74
Less: Capital Outlay	25,642.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,183,975.38

Special Education Indirect Cost Rate: **11.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 15030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	440,954.88
Less: Capital Outlay	60,658.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	380,296.88

Direct Costs:

General Fund	3,902,442.12
Less: Capital Outlay	7,222.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	341,044.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,236,264.13

Special Education Indirect Cost Rate: **8.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 15050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,622,462.47
Less: Capital Outlay	250,951.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,125.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,375,636.03

Direct Costs:

General Fund	14,662,991.79
Less: Capital Outlay	161,385.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	645,106.38
Less: Capital Outlay	64,837.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,081,875.11

Special Education Indirect Cost Rate: **9.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 15060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,223,155.95
Less: Capital Outlay	37,410.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,185,745.95

Direct Costs:

General Fund	12,306,210.24
Less: Capital Outlay	50,061.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	826,506.70
Less: Capital Outlay	25,194.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,057,461.23

Special Education Indirect Cost Rate: **9.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 15901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	166,599.57
Less: Capital Outlay	11,422.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	155,177.57

Direct Costs:

General Fund	1,450,985.17
Less: Capital Outlay	51,939.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	100,969.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,500,014.69

Special Education Indirect Cost Rate: **10.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 16015
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,979,622.01
Less: Capital Outlay	38,128.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,941,493.03

Direct Costs:

General Fund	20,522,578.80
Less: Capital Outlay	66,697.28
Less: Facilities Acquisition	461,999.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	960,098.49
Less: Capital Outlay	5,982.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,947,998.19

Special Education Indirect Cost Rate: **9.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 16050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,035,578.67
Less: Capital Outlay	46,767.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	988,811.11

Direct Costs:

General Fund	8,134,322.90
Less: Capital Outlay	1,617.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	677,861.45
Less: Capital Outlay	12,956.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,797,610.39

Special Education Indirect Cost Rate: **11.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 16070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	282,285.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	282,285.41

Direct Costs:

General Fund	3,298,058.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	215,054.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	60,741.12
Less: Capital Outlay	1,066.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,142,679.22

Special Education Indirect Cost Rate: **8.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 16100
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	367,269.38
Less: Capital Outlay	7,562.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	359,706.77

Direct Costs:

General Fund	3,433,061.67
Less: Capital Outlay	55,272.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	260,291.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,638,079.98

Special Education Indirect Cost Rate: **9.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,894,556.23
Less: Capital Outlay	33,625.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,860,931.23

Direct Costs:

General Fund	25,074,107.78
Less: Capital Outlay	627,860.01
Less: Facilities Acquisition	874,971.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,238,342.50
Less: Capital Outlay	10,892.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,798,726.39

Special Education Indirect Cost Rate: **11.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	465,287.09
Less: Capital Outlay	74,717.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	390,569.71

Direct Costs:

General Fund	4,579,712.89
Less: Capital Outlay	42,855.69
Less: Facilities Acquisition	97,887.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	174,920.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,613,890.30

Special Education Indirect Cost Rate: **8.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17090
Report R0416

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Indirect Costs (Operations & Maintenance):

General Fund	511,513.12
Less: Capital Outlay	30,041.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	481,471.40

Direct Costs:

General Fund	6,500,791.60
Less: Capital Outlay	102,231.07
Less: Facilities Acquisition	110,915.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	379,232.50
Less: Capital Outlay	11,458.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,655,418.86

Special Education Indirect Cost Rate: **7.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17110
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,655,705.11
Less: Capital Outlay	625,237.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,108.98
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,037,576.93

Direct Costs:

General Fund	12,580,468.90
Less: Capital Outlay	301,752.69
Less: Facilities Acquisition	1,195,133.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	710,349.40
Less: Capital Outlay	18,570.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,775,362.36

Special Education Indirect Cost Rate: **8.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17140
Report R0416

Brimley Area Schools
7134 S M 221
BRIMLEY, MI 49715

Indirect Costs (Operations & Maintenance):

General Fund	866,119.39
Less: Capital Outlay	51,774.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	814,344.46

Direct Costs:

General Fund	7,852,906.36
Less: Capital Outlay	25,798.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	372,032.38
Less: Capital Outlay	215.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,198,924.83

Special Education Indirect Cost Rate: **9.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17160
Report R0416

Whitefish Township Schools
7221 NORTH M 123
PARADISE, MI 49768

Indirect Costs (Operations & Maintenance):

General Fund	365,531.93
Less: Capital Outlay	11,809.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	353,722.90

Direct Costs:

General Fund	1,707,261.14
Less: Capital Outlay	13,620.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	138,425.45
Less: Capital Outlay	879.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,831,186.97

Special Education Indirect Cost Rate: **19.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	125,162.00
Less: Capital Outlay	16,059.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	109,103.00

Direct Costs:

General Fund	1,154,335.00
Less: Capital Outlay	125.00
Less: Facilities Acquisition	21,950.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,132,260.00

Special Education Indirect Cost Rate: **9.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,515,111.02
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,515,111.02

Direct Costs:

General Fund	12,627,857.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	537,446.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,165,304.61

Special Education Indirect Cost Rate: **11.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17902
Report R0416

Ojibwe Charter School
12099 W LAKESHORE DR
BRIMLEY, MI 49715

Indirect Costs (Operations & Maintenance):

General Fund	283,589.30
Less: Capital Outlay	20,392.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	263,196.93

Direct Costs:

General Fund	2,332,628.22
Less: Capital Outlay	37,141.87
Less: Facilities Acquisition	79,653.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	140,081.71
Less: Capital Outlay	902.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,355,012.13

Special Education Indirect Cost Rate: **11.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 17903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	19,380.86
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,380.86

Direct Costs:

General Fund	1,066,591.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,066,591.77

Special Education Indirect Cost Rate: **1.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 18010
Report R0416

Clare Public Schools
201 E STATE ST
CLARE, MI 48617

Indirect Costs (Operations & Maintenance):

General Fund	1,906,239.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,906,239.99

Direct Costs:

General Fund	19,141,894.03
Less: Capital Outlay	143,508.00
Less: Facilities Acquisition	215,205.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,187,453.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,970,634.83

Special Education Indirect Cost Rate: **9.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 18020
Report R0416

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Indirect Costs (Operations & Maintenance):

General Fund	1,815,868.43
Less: Capital Outlay	34,753.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,796.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,799,912.00

Direct Costs:

General Fund	13,996,588.60
Less: Capital Outlay	55,152.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	969,094.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,910,530.87

Special Education Indirect Cost Rate: **12.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 18060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,665,185.79
Less: Capital Outlay	425.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,664,759.94

Direct Costs:

General Fund	19,095,801.80
Less: Capital Outlay	55,256.87
Less: Facilities Acquisition	1,627,650.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,742,570.88
Less: Capital Outlay	7,377.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,148,088.05

Special Education Indirect Cost Rate: **8.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 19010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,483,405.17
Less: Capital Outlay	238,516.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,244,888.25

Direct Costs:

General Fund	37,808,163.31
Less: Capital Outlay	1,281,275.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,568,771.77
Less: Capital Outlay	140,709.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,954,949.64

Special Education Indirect Cost Rate: **8.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 19070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	537,622.69
Less: Capital Outlay	17,754.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	519,867.81

Direct Costs:

General Fund	5,452,367.04
Less: Capital Outlay	63,814.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	299,167.08
Less: Capital Outlay	70,413.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,617,305.46

Special Education Indirect Cost Rate: **9.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 19100
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,644,466.67
Less: Capital Outlay	142,893.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,501,573.04

Direct Costs:

General Fund	11,377,620.20
Less: Capital Outlay	42,349.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	701,565.20
Less: Capital Outlay	49,574.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,987,261.37

Special Education Indirect Cost Rate: **12.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 19120
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,177,466.94
Less: Capital Outlay	108,611.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,068,855.31

Direct Costs:

General Fund	16,737,427.41
Less: Capital Outlay	288,612.65
Less: Facilities Acquisition	245,752.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	955,872.57
Less: Capital Outlay	42,214.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,116,719.96

Special Education Indirect Cost Rate: **12.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 19125
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,061,317.03
Less: Capital Outlay	108,118.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	953,198.85

Direct Costs:

General Fund	9,143,092.92
Less: Capital Outlay	36,743.48
Less: Facilities Acquisition	256,110.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	473,199.81
Less: Capital Outlay	7,981.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,315,458.25

Special Education Indirect Cost Rate: **10.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 19140
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,905,334.85
Less: Capital Outlay	117,136.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,788,198.39

Direct Costs:

General Fund	32,410,600.18
Less: Capital Outlay	691,097.39
Less: Facilities Acquisition	13,607.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,741,256.91
Less: Capital Outlay	33,855.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,413,295.89

Special Education Indirect Cost Rate: **11.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 19900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	425,787.00
Less: Capital Outlay	66,665.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	359,122.00

Direct Costs:

General Fund	21,620,004.00
Less: Capital Outlay	211,552.00
Less: Facilities Acquisition	5,136,190.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,272,262.00

Special Education Indirect Cost Rate: **2.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 20015
Report R0416

Crawford AuSable Schools
1135 N OLD 27
GRAYLING, MI 49738

Indirect Costs (Operations & Maintenance):

General Fund	2,351,420.92
Less: Capital Outlay	221,987.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,129,433.88

Direct Costs:

General Fund	20,695,833.41
Less: Capital Outlay	207,233.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,277,826.06
Less: Capital Outlay	49,171.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,717,254.28

Special Education Indirect Cost Rate: **9.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 21010
Report R0416

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Indirect Costs (Operations & Maintenance):

General Fund	2,169,977.84
Less: Capital Outlay	65,517.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,548.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,108,008.88

Direct Costs:

General Fund	25,959,589.34
Less: Capital Outlay	369,718.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,747,846.41
Less: Capital Outlay	145,987.97
Less: Facilities Acquisition	6,527.50
Total Direct (less Capital)	27,185,201.34

Special Education Indirect Cost Rate: **7.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 21025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,784,564.61
Less: Capital Outlay	65,474.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,719,089.83

Direct Costs:

General Fund	17,770,020.38
Less: Capital Outlay	177,050.24
Less: Facilities Acquisition	387,283.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	959,682.29
Less: Capital Outlay	2,106.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,163,262.64

Special Education Indirect Cost Rate: **9.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 21060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	412,342.49
Less: Capital Outlay	54,334.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	358,007.50

Direct Costs:

General Fund	3,309,136.10
Less: Capital Outlay	27,755.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	193,026.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,474,407.35

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 21065
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	455,816.66
Less: Capital Outlay	32,625.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	423,191.66

Direct Costs:

General Fund	2,659,684.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	197,109.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,856,794.44

Special Education Indirect Cost Rate: **14.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 21090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	872,009.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	872,009.39

Direct Costs:

General Fund	9,167,950.16
Less: Capital Outlay	142,474.00
Less: Facilities Acquisition	214,124.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	694,469.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,505,820.98

Special Education Indirect Cost Rate: **9.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 21135
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	275,253.05
Less: Capital Outlay	3,550.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	271,703.05

Direct Costs:

General Fund	2,866,056.78
Less: Capital Outlay	10,525.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	271,540.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,127,071.35

Special Education Indirect Cost Rate: **8.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 22010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,464,716.10
Less: Capital Outlay	229,410.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,235,305.33

Direct Costs:

General Fund	8,108,465.95
Less: Capital Outlay	155,360.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	466,521.56
Less: Capital Outlay	114,235.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,305,390.94

Special Education Indirect Cost Rate: **14.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 22025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	818,178.01
Less: Capital Outlay	21,055.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	797,122.39

Direct Costs:

General Fund	7,559,395.88
Less: Capital Outlay	113,722.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,890.22
Less: Capital Outlay	20,116.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,808,446.78

Special Education Indirect Cost Rate: **10.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 22030
Report R0416

Breitung Township School District
810 PYLE DR
KINGSFORD, MI 49802

Indirect Costs (Operations & Maintenance):

General Fund	2,689,392.11
Less: Capital Outlay	360,706.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,328,685.50

Direct Costs:

General Fund	22,157,509.35
Less: Capital Outlay	286,649.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,906,656.89
Less: Capital Outlay	81,640.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,695,875.64

Special Education Indirect Cost Rate: **9.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 22045
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	531,510.35
Less: Capital Outlay	43,259.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	488,251.19

Direct Costs:

General Fund	3,010,206.94
Less: Capital Outlay	100.00
Less: Facilities Acquisition	18,365.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	167,290.91
Less: Capital Outlay	3,955.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,155,076.60

Special Education Indirect Cost Rate: **15.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23010
Report R0416

Bellevue Community Schools
904 W CAPITAL AVE
BELLEVUE, MI 49021

Indirect Costs (Operations & Maintenance):

General Fund	1,222,787.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,222,787.99

Direct Costs:

General Fund	7,184,273.83
Less: Capital Outlay	47,090.13
Less: Facilities Acquisition	3,292.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	558,325.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,692,216.88

Special Education Indirect Cost Rate: **15.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23030
Report R0416

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Indirect Costs (Operations & Maintenance):

General Fund	4,185,580.30
Less: Capital Outlay	233,448.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,952,132.12

Direct Costs:

General Fund	28,435,429.35
Less: Capital Outlay	440,386.55
Less: Facilities Acquisition	231,538.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,944,739.95
Less: Capital Outlay	93,396.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,614,847.32

Special Education Indirect Cost Rate: **13.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,794,385.28
Less: Capital Outlay	355,620.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	22,884.59
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,461,649.29

Direct Costs:

General Fund	27,942,441.93
Less: Capital Outlay	120,075.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,433,257.95
Less: Capital Outlay	8,345.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,247,278.57

Special Education Indirect Cost Rate: **8.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	7,890,648.42
Less: Capital Outlay	374,085.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,516,563.37

Direct Costs:

General Fund	66,782,097.21
Less: Capital Outlay	1,527,859.91
Less: Facilities Acquisition	91,582.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,937,983.39
Less: Capital Outlay	54,567.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,046,070.49

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23065
Report R0416

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Indirect Costs (Operations & Maintenance):

General Fund	1,518,050.97
Less: Capital Outlay	35,259.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,482,791.97

Direct Costs:

General Fund	12,734,277.49
Less: Capital Outlay	192,942.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	883,380.38
Less: Capital Outlay	8,130.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,416,584.87

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23080
Report R0416

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Indirect Costs (Operations & Maintenance):

General Fund	1,459,205.49
Less: Capital Outlay	26,948.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,432,256.76

Direct Costs:

General Fund	16,264,223.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	26,797.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	822,090.68
Less: Capital Outlay	1,900.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,057,615.77

Special Education Indirect Cost Rate: **8.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23090
Report R0416

Potterville Public Schools
425 E MAIN ST
POTTERVILLE, MI 48876

Indirect Costs (Operations & Maintenance):

General Fund	1,089,516.47
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,089,516.47

Direct Costs:

General Fund	11,322,454.43
Less: Capital Outlay	9,198.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	708,338.89
Less: Capital Outlay	11,532.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,010,062.35

Special Education Indirect Cost Rate: **9.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23490
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	21,193.40
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	21,193.40

Direct Costs:

General Fund	275,153.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	11,959.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	263,193.64

Special Education Indirect Cost Rate: **8.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23900
Report R0416

LifeTech Academy
854 ELMWOOD RD
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):

General Fund	311,555.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	311,555.00

Direct Costs:

General Fund	3,779,069.00
Less: Capital Outlay	106,582.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,672,487.00

Special Education Indirect Cost Rate: **8.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	306,689.03
Less: Capital Outlay	43,964.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	262,724.46

Direct Costs:

General Fund	2,056,466.19
Less: Capital Outlay	40,262.88
Less: Facilities Acquisition	54,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	168,041.86
Less: Capital Outlay	29,511.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,100,084.17

Special Education Indirect Cost Rate: **12.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 23902
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	18,247.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,247.34

Direct Costs:

General Fund	983,737.85
Less: Capital Outlay	16,252.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	967,485.12

Special Education Indirect Cost Rate: **1.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 23903
 Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	150,095.59
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	150,095.59

Direct Costs:	
General Fund	9,465,092.37
Less: Capital Outlay	35,371.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,429,720.42

Special Education Indirect Cost Rate: **1.59%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 24020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,371,737.35
Less: Capital Outlay	15,487.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,356,250.14

Direct Costs:

General Fund	15,650,101.89
Less: Capital Outlay	405,396.02
Less: Facilities Acquisition	20,250.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	615,613.50
Less: Capital Outlay	1,600.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,838,469.37

Special Education Indirect Cost Rate: **14.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 24030
Report R0416

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Indirect Costs (Operations & Maintenance):

General Fund	476,602.75
Less: Capital Outlay	8,122.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	468,480.20

Direct Costs:

General Fund	3,610,053.33
Less: Capital Outlay	48,906.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,561,146.41

Special Education Indirect Cost Rate: **13.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 24040
Report R0416

Pellston Public Schools
172 N PARK ST
PELLSTON, MI 49769

Indirect Costs (Operations & Maintenance):

General Fund	817,323.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,495.78
Less: Capital Outlay	0.00
Total Indirect (less Capital)	836,819.27

Direct Costs:

General Fund	7,504,636.74
Less: Capital Outlay	138,452.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	761,630.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,127,814.86

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 24070
Report R0416

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Indirect Costs (Operations & Maintenance):

General Fund	3,804,323.58
Less: Capital Outlay	189,338.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	28,388.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,643,373.35

Direct Costs:

General Fund	36,898,510.31
Less: Capital Outlay	28,550.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,111,446.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,981,407.18

Special Education Indirect Cost Rate: **9.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 24901
Report R0416

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Indirect Costs (Operations & Maintenance):

General Fund	125,596.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	125,596.00

Direct Costs:

General Fund	1,085,010.00
Less: Capital Outlay	20,000.00
Less: Facilities Acquisition	59,284.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,005,726.00

Special Education Indirect Cost Rate: **12.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	11,122,437.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,122,437.15

Direct Costs:

General Fund	85,796,754.51
Less: Capital Outlay	56,186.00
Less: Facilities Acquisition	23,626,486.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,174,192.74
Less: Capital Outlay	216,967.72
Less: Facilities Acquisition	2,461.00
Total Direct (less Capital)	65,068,846.52

Special Education Indirect Cost Rate: **17.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	12,874,611.40
Less: Capital Outlay	475,127.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	55,442.00
Less: Capital Outlay	55,442.00
Total Indirect (less Capital)	12,399,484.07

Direct Costs:

General Fund	90,242,893.09
Less: Capital Outlay	1,592,815.61
Less: Facilities Acquisition	726,225.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,501,938.47
Less: Capital Outlay	314,789.91
Less: Facilities Acquisition	572,931.99
Total Direct (less Capital)	92,538,068.40

Special Education Indirect Cost Rate: **13.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25040
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,591,844.86
Less: Capital Outlay	103,691.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,488,153.56

Direct Costs:

General Fund	21,525,273.86
Less: Capital Outlay	111,156.94
Less: Facilities Acquisition	1,986,777.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,309,301.11
Less: Capital Outlay	80,534.17
Less: Facilities Acquisition	436.72
Total Direct (less Capital)	20,655,669.36

Special Education Indirect Cost Rate: **12.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25050
Report R0416

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Indirect Costs (Operations & Maintenance):

General Fund	3,067,701.78
Less: Capital Outlay	19,255.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,048,446.38

Direct Costs:

General Fund	21,750,137.93
Less: Capital Outlay	192,333.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,483,006.78
Less: Capital Outlay	37,662.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,003,149.37

Special Education Indirect Cost Rate: **13.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25060
Report R0416

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Indirect Costs (Operations & Maintenance):

General Fund	1,480,690.06
Less: Capital Outlay	1,633.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,479,056.81

Direct Costs:

General Fund	14,505,474.60
Less: Capital Outlay	3,972.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,355,120.25
Less: Capital Outlay	89,160.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,767,461.63

Special Education Indirect Cost Rate: **9.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,065,223.92
Less: Capital Outlay	84,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	981,223.92

Direct Costs:

General Fund	8,949,904.56
Less: Capital Outlay	61,297.88
Less: Facilities Acquisition	11,843.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	608,957.56
Less: Capital Outlay	9,258.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,476,462.32

Special Education Indirect Cost Rate: **10.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 25080
 Report R0416

Carman-Ainsworth Community Schools
 G3475 W COURT ST
 Flint, MI 48532

Indirect Costs (Operations & Maintenance):	
General Fund	6,175,392.88
Less: Capital Outlay	56,519.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	69,963.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,188,837.33

Direct Costs:	
General Fund	52,948,915.86
Less: Capital Outlay	340,625.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,761,794.09
Less: Capital Outlay	210,460.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,159,624.26

Special Education Indirect Cost Rate: **11.22%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 25100
 Report R0416

Fenton Area Public Schools
 3100 OWEN RD
 FENTON, MI 48430

Indirect Costs (Operations & Maintenance):	
General Fund	3,970,952.53
Less: Capital Outlay	388,778.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,582,174.08

Direct Costs:	
General Fund	39,390,501.14
Less: Capital Outlay	168,616.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,724,113.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,945,997.29

Special Education Indirect Cost Rate: **8.75%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25110
Report R0416

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Indirect Costs (Operations & Maintenance):

General Fund	4,763,105.23
Less: Capital Outlay	58,670.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	52,338.50
Less: Capital Outlay	52,338.50
Total Indirect (less Capital)	4,704,434.27

Direct Costs:

General Fund	37,281,182.93
Less: Capital Outlay	423,253.05
Less: Facilities Acquisition	185,081.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,576,117.30
Less: Capital Outlay	37,043.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,211,922.45

Special Education Indirect Cost Rate: **12.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25120
Report R0416

Flushing Community Schools
522 N MCKINLEY RD
FLUSHING, MI 48433

Indirect Costs (Operations & Maintenance):

General Fund	5,389,839.56
Less: Capital Outlay	135,716.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,254,123.41

Direct Costs:

General Fund	49,243,946.48
Less: Capital Outlay	686,839.00
Less: Facilities Acquisition	19,035.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,592,020.78
Less: Capital Outlay	74,012.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	51,056,080.56

Special Education Indirect Cost Rate: **10.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25130
Report R0416

Atherton Community Schools
3354 S GENESEE RD
BURTON, MI 48519

Indirect Costs (Operations & Maintenance):

General Fund	1,328,946.02
Less: Capital Outlay	92,565.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,236,380.09

Direct Costs:

General Fund	9,302,968.99
Less: Capital Outlay	6,253.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	755,261.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,051,976.74

Special Education Indirect Cost Rate: **12.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25140
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	8,573,845.30
Less: Capital Outlay	688,511.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,885,333.43

Direct Costs:

General Fund	70,201,440.33
Less: Capital Outlay	874,202.08
Less: Facilities Acquisition	119,485.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,699,162.49
Less: Capital Outlay	331,093.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	72,575,821.96

Special Education Indirect Cost Rate: **10.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25150
Report R0416

Clio Area School District
1 MUSTANG DR
CLIO, MI 48420

Indirect Costs (Operations & Maintenance):

General Fund	4,927,376.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,048.40
Less: Capital Outlay	8,048.40
Total Indirect (less Capital)	4,927,376.51

Direct Costs:

General Fund	31,587,367.98
Less: Capital Outlay	655,449.38
Less: Facilities Acquisition	1,435,051.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,462,932.57
Less: Capital Outlay	247,549.00
Less: Facilities Acquisition	519,997.96
Total Direct (less Capital)	31,192,253.20

Special Education Indirect Cost Rate: **15.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25180
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,170,761.79
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,170,761.79

Direct Costs:

General Fund	41,719,834.97
Less: Capital Outlay	603,887.32
Less: Facilities Acquisition	86,025.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,675,248.09
Less: Capital Outlay	24,887.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,680,283.47

Special Education Indirect Cost Rate: **9.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25200
Report R0416

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Indirect Costs (Operations & Maintenance):

General Fund	2,802,228.83
Less: Capital Outlay	46,559.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,755,669.44

Direct Costs:

General Fund	25,276,408.41
Less: Capital Outlay	325,191.81
Less: Facilities Acquisition	16,062.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,380,037.78
Less: Capital Outlay	53,336.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,261,855.38

Special Education Indirect Cost Rate: **10.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25210
Report R0416

Westwood Heights Schools
3425 W PIERSON RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	2,759,236.81
Less: Capital Outlay	43,352.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,715,884.81

Direct Costs:

General Fund	19,023,564.25
Less: Capital Outlay	12,737.27
Less: Facilities Acquisition	346,661.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,027,729.52
Less: Capital Outlay	12,882.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,679,012.22

Special Education Indirect Cost Rate: **13.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25230
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,160,426.09
Less: Capital Outlay	399.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,160,026.10

Direct Costs:

General Fund	8,496,291.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	3,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	632,096.13
Less: Capital Outlay	15,191.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,109,545.84

Special Education Indirect Cost Rate: **12.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25240
Report R0416

Beecher Community School District
1020 W COLDWATER RD
FLINT, MI 48505

Indirect Costs (Operations & Maintenance):

General Fund	1,842,045.58
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,842,045.58

Direct Costs:

General Fund	15,801,880.05
Less: Capital Outlay	66.95
Less: Facilities Acquisition	4,400,053.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	549,896.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,951,656.44

Special Education Indirect Cost Rate: **15.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25250
Report R0416

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Indirect Costs (Operations & Maintenance):

General Fund	2,797,007.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,797,007.95

Direct Costs:

General Fund	30,790,267.93
Less: Capital Outlay	3,745.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,480,464.83
Less: Capital Outlay	227,645.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,039,341.51

Special Education Indirect Cost Rate: **8.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25260
Report R0416

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457

Indirect Costs (Operations & Maintenance):

General Fund	2,076,406.10
Less: Capital Outlay	39,060.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,037,345.57

Direct Costs:

General Fund	18,148,168.88
Less: Capital Outlay	18,708.25
Less: Facilities Acquisition	493,835.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,213,205.09
Less: Capital Outlay	9,840.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,838,989.75

Special Education Indirect Cost Rate: **10.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25280
Report R0416

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Indirect Costs (Operations & Maintenance):

General Fund	1,622,657.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,622,657.67

Direct Costs:

General Fund	12,907,043.80
Less: Capital Outlay	13,030.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	877,076.54
Less: Capital Outlay	4,961.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,766,128.79

Special Education Indirect Cost Rate: **11.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25902
Report R0416

Woodland Park Academy
2083 E GRAND BLANC RD
GRAND BLANC, MI 48439

Indirect Costs (Operations & Maintenance):

General Fund	386,569.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	386,569.82

Direct Costs:

General Fund	3,786,619.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	244,893.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,281.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,763,007.05

Special Education Indirect Cost Rate: **10.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25903
Report R0416

Grand Blanc Academy
5135 E HILL RD
GRAND BLANC, MI 48439

Indirect Costs (Operations & Maintenance):

General Fund	364,027.00
Less: Capital Outlay	6,660.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	357,367.00

Direct Costs:

General Fund	3,749,929.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	454,503.00
Less: Capital Outlay	1,729.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,202,703.00

Special Education Indirect Cost Rate: **8.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25904
Report R0416

Northridge Academy
4100 W COLDWATER RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	348,344.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	348,344.41

Direct Costs:

General Fund	2,781,150.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	64,133.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	304,312.44
Less: Capital Outlay	15,142.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,006,187.82

Special Education Indirect Cost Rate: **11.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25905
Report R0416

International Academy of Flint
2820 S SAGINAW ST
FLINT, MI 48503

Indirect Costs (Operations & Maintenance):

General Fund	1,147,031.22
Less: Capital Outlay	2,606.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,144,424.39

Direct Costs:

General Fund	12,263,101.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	58,928.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	809,109.65
Less: Capital Outlay	64,746.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,948,536.62

Special Education Indirect Cost Rate: **8.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25907
Report R0416

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	1,393,903.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,393,903.00

Direct Costs:

General Fund	9,199,536.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,199,536.00

Special Education Indirect Cost Rate: **15.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25909
Report R0416

Burton Glen Charter Academy
4171 E ATHERTON RD
BURTON, MI 48519

Indirect Costs (Operations & Maintenance):

General Fund	1,497,587.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,497,587.00

Direct Costs:

General Fund	8,534,574.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,534,574.00

Special Education Indirect Cost Rate: **17.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25910
Report R0416

Richfield Public School Academy
3807 N CENTER RD
FLINT, MI 48506

Indirect Costs (Operations & Maintenance):

General Fund	1,187,263.00
Less: Capital Outlay	83,830.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,103,433.00

Direct Costs:

General Fund	7,991,513.00
Less: Capital Outlay	53,498.00
Less: Facilities Acquisition	287,952.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	902,894.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,552,957.00

Special Education Indirect Cost Rate: **12.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25911
Report R0416

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Indirect Costs (Operations & Maintenance):

General Fund	1,121,718.88
Less: Capital Outlay	273,277.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	848,441.18

Direct Costs:

General Fund	10,949,667.13
Less: Capital Outlay	548,789.55
Less: Facilities Acquisition	197,765.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	628,084.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,831,196.10

Special Education Indirect Cost Rate: **7.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25912
Report R0416

The New Standard Academy
2040 W CARPENTER RD
Flint, MI 48505

Indirect Costs (Operations & Maintenance):

General Fund	1,930,896.29
Less: Capital Outlay	271,857.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,659,039.20

Direct Costs:

General Fund	12,541,403.93
Less: Capital Outlay	157,413.50
Less: Facilities Acquisition	2,512,867.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	925,699.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,796,821.99

Special Education Indirect Cost Rate: **15.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25914
Report R0416

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	375,935.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	375,935.15

Direct Costs:

General Fund	2,524,205.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	287,992.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,812,198.17

Special Education Indirect Cost Rate: **13.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 25915
 Report R0416

WAY Academy - Flint
 817 E Kearsley St
 Flint , MI 48503

Indirect Costs (Operations & Maintenance):	
General Fund	197,497.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	197,497.75

Direct Costs:	
General Fund	1,153,940.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,153,940.70

Special Education Indirect Cost Rate: **17.12%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25916
Report R0416

Eagle's Nest Academy
5005 CLOVERLAWN DR
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	788,189.74
Less: Capital Outlay	242,140.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	546,048.82

Direct Costs:

General Fund	2,166,411.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	219,891.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,386,303.14

Special Education Indirect Cost Rate: **22.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25918
Report R0416

Flex High School of Michigan
4945 CLIO RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	595,362.27
Less: Capital Outlay	8,365.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	586,996.69

Direct Costs:

General Fund	2,303,773.93
Less: Capital Outlay	81,491.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,222,282.11

Special Education Indirect Cost Rate: **26.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 25919
Report R0416

Flint Cultural Center Academy
1200 ROBERT T LONGWAY BLVD
FLINT, MI 48503

Indirect Costs (Operations & Maintenance):

General Fund	1,029,199.05
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,574.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,039,773.55

Direct Costs:

General Fund	8,017,676.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	50,105.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	906,292.63
Less: Capital Outlay	226,021.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,647,842.96

Special Education Indirect Cost Rate: **12.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 26010
Report R0416

Beaverton Schools
P.O. Box 529
Beaverton, MI 48612

Indirect Costs (Operations & Maintenance):

General Fund	1,167,757.31
Less: Capital Outlay	10,838.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,156,918.72

Direct Costs:

General Fund	11,632,005.60
Less: Capital Outlay	92,980.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,148,752.97
Less: Capital Outlay	300,146.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,387,631.70

Special Education Indirect Cost Rate: **9.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 26040
Report R0416

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

Indirect Costs (Operations & Maintenance):

General Fund	2,118,907.77
Less: Capital Outlay	213,513.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,905,394.03

Direct Costs:

General Fund	21,045,942.32
Less: Capital Outlay	607,446.44
Less: Facilities Acquisition	153,168.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,303,011.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,588,339.02

Special Education Indirect Cost Rate: **8.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 27010
Report R0416

Bessemer Area School District
100 W LEAD ST
BESSEMER, MI 49911

Indirect Costs (Operations & Maintenance):

General Fund	677,606.39
Less: Capital Outlay	15,882.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	661,723.44

Direct Costs:

General Fund	4,416,507.03
Less: Capital Outlay	8,900.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	417,446.52
Less: Capital Outlay	16,500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,808,553.55

Special Education Indirect Cost Rate: **13.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 27020
Report R0416

Ironwood Area Schools of Gogebic County
650 E AYER ST
IRONWOOD, MI 49938

Indirect Costs (Operations & Maintenance):

General Fund	1,110,815.57
Less: Capital Outlay	25,349.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,085,466.57

Direct Costs:

General Fund	9,102,231.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	717,258.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,819,489.93

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 27070
Report R0416

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Indirect Costs (Operations & Maintenance):	
General Fund	1,058,293.55
Less: Capital Outlay	585,381.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	472,911.92

Direct Costs:	
General Fund	3,300,012.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	212,029.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,512,041.71

Special Education Indirect Cost Rate: **13.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 27080
Report R0416

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Indirect Costs (Operations & Maintenance):

General Fund	481,010.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	481,010.53

Direct Costs:

General Fund	4,369,464.76
Less: Capital Outlay	5,613.56
Less: Facilities Acquisition	431,702.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	151,780.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,083,928.77

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 28010
Report R0416

Traverse City Area Public Schools
1009 S OAK ST
TRAVERSE CITY, MI 49684

Indirect Costs (Operations & Maintenance):

General Fund	14,436,817.67
Less: Capital Outlay	98,522.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,874.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,343,169.10

Direct Costs:

General Fund	109,922,429.73
Less: Capital Outlay	113,585.90
Less: Facilities Acquisition	49,093.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,632,658.53
Less: Capital Outlay	54,760.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	116,337,648.37

Special Education Indirect Cost Rate: **12.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 28035
Report R0416

Buckley Community Schools
305 S 1ST ST
BUCKLEY, MI 49620

Indirect Costs (Operations & Maintenance):

General Fund	756,184.40
Less: Capital Outlay	93,352.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	662,832.39

Direct Costs:

General Fund	5,944,434.74
Less: Capital Outlay	39,838.74
Less: Facilities Acquisition	152,204.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	391,953.80
Less: Capital Outlay	877.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,143,468.52

Special Education Indirect Cost Rate: **10.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 28090
Report R0416

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Indirect Costs (Operations & Maintenance):

General Fund	1,688,770.88
Less: Capital Outlay	104,594.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,584,176.60

Direct Costs:

General Fund	16,740,248.15
Less: Capital Outlay	241,570.32
Less: Facilities Acquisition	99.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,217,918.61
Less: Capital Outlay	117,323.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,599,172.66

Special Education Indirect Cost Rate: **9.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 28900
Report R0416

Old Mission Peninsula School
2699 ISLAND VIEW RD
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	299,049.33
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	299,049.33

Direct Costs:

General Fund	1,662,330.93
Less: Capital Outlay	8,149.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	71,671.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,725,852.07

Special Education Indirect Cost Rate: **17.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 28901
Report R0416

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	291,335.89
Less: Capital Outlay	20,906.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	270,429.85

Direct Costs:

General Fund	2,017,596.09
Less: Capital Outlay	53,650.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,963,945.19

Special Education Indirect Cost Rate: **13.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 28902
Report R0416

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	968,697.16
Less: Capital Outlay	127,129.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	841,568.09

Direct Costs:

General Fund	7,193,035.77
Less: Capital Outlay	111,848.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,081,186.80

Special Education Indirect Cost Rate: **11.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 28904
Report R0416

The Greenspire School
1026 RED DR
Traverse City, MI 49684

Indirect Costs (Operations & Maintenance):

General Fund	107,968.00
Less: Capital Outlay	11,331.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	96,637.00

Direct Costs:

General Fund	2,806,023.00
Less: Capital Outlay	14,296.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,791,727.00

Special Education Indirect Cost Rate: **3.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 28905
Report R0416

Mill Creek Academy
9039 OLD M 72
WILLIAMSBURG, MI 49690

Indirect Costs (Operations & Maintenance):

General Fund	612,485.12
Less: Capital Outlay	425,999.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	186,485.39

Direct Costs:

General Fund	2,223,789.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,223,789.49

Special Education Indirect Cost Rate: **8.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 29010
Report R0416

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Indirect Costs (Operations & Maintenance):

General Fund	3,326,614.01
Less: Capital Outlay	35,846.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,290,767.81

Direct Costs:

General Fund	24,877,281.22
Less: Capital Outlay	211,464.43
Less: Facilities Acquisition	285,842.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,405,520.26
Less: Capital Outlay	23,243.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,762,251.60

Special Education Indirect Cost Rate: **12.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 29020
Report R0416

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Indirect Costs (Operations & Maintenance):

General Fund	310,874.12
Less: Capital Outlay	369.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,318.79
Less: Capital Outlay	0.00
Total Indirect (less Capital)	319,823.62

Direct Costs:

General Fund	3,369,756.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	52,395.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	246,393.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,563,754.66

Special Education Indirect Cost Rate: **8.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 29040
Report R0416

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Indirect Costs (Operations & Maintenance):

General Fund	1,003,728.23
Less: Capital Outlay	17,079.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	986,648.25

Direct Costs:

General Fund	8,460,571.00
Less: Capital Outlay	136,753.11
Less: Facilities Acquisition	80,969.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	513,784.19
Less: Capital Outlay	77.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,756,555.02

Special Education Indirect Cost Rate: **11.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 29050
Report R0416

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Indirect Costs (Operations & Maintenance):

General Fund	894,614.26
Less: Capital Outlay	2,732.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	891,881.32

Direct Costs:

General Fund	7,337,699.85
Less: Capital Outlay	28,245.04
Less: Facilities Acquisition	97.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	496,804.33
Less: Capital Outlay	20,020.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,786,140.87

Special Education Indirect Cost Rate: **11.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 29060
Report R0416

Ithaca Public Schools
710 N UNION ST
ITHACA, MI 48847

Indirect Costs (Operations & Maintenance):

General Fund	1,503,681.80
Less: Capital Outlay	99,697.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,403,984.49

Direct Costs:

General Fund	12,676,612.64
Less: Capital Outlay	195,994.13
Less: Facilities Acquisition	48,363.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	708,483.24
Less: Capital Outlay	4,099.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,136,639.16

Special Education Indirect Cost Rate: **10.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 29100
Report R0416

St. Louis Public Schools
113 E SAGINAW ST
SAINT LOUIS, MI 48880

Indirect Costs (Operations & Maintenance):

General Fund	1,999,758.79
Less: Capital Outlay	42,594.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,957,164.49

Direct Costs:

General Fund	11,395,854.11
Less: Capital Outlay	111,124.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,132,138.17
Less: Capital Outlay	24,899.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,391,968.79

Special Education Indirect Cost Rate: **15.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 30010
Report R0416

Camden-Frontier School
4971 W MONTGOMERY RD
CAMDEN, MI 49232

Indirect Costs (Operations & Maintenance):

General Fund	567,952.49
Less: Capital Outlay	133.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	567,819.40

Direct Costs:

General Fund	6,020,267.01
Less: Capital Outlay	28,999.50
Less: Facilities Acquisition	3,995.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	568,437.72
Less: Capital Outlay	78,879.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,476,830.33

Special Education Indirect Cost Rate: **8.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 30020
Report R0416

Hillsdale Community Schools
30 S NORWOOD AVE
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):

General Fund	1,833,839.66
Less: Capital Outlay	171,601.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,662,238.56

Direct Costs:

General Fund	16,128,681.66
Less: Capital Outlay	529,951.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,107,334.78
Less: Capital Outlay	117,170.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,588,894.76

Special Education Indirect Cost Rate: **10.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 30030
Report R0416

Jonesville Community Schools
115 EAST ST
Jonesville, MI 49250

Indirect Costs (Operations & Maintenance):

General Fund	1,893,409.94
Less: Capital Outlay	222,121.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,671,288.94

Direct Costs:

General Fund	15,410,433.66
Less: Capital Outlay	474,289.96
Less: Facilities Acquisition	49,438.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,285,103.91
Less: Capital Outlay	190,007.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,981,802.28

Special Education Indirect Cost Rate: **10.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 30040
Report R0416

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Indirect Costs (Operations & Maintenance):

General Fund	412,791.74
Less: Capital Outlay	21,573.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	391,218.56

Direct Costs:

General Fund	3,348,791.25
Less: Capital Outlay	45,413.81
Less: Facilities Acquisition	78,515.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	378,412.70
Less: Capital Outlay	17,949.00
Less: Facilities Acquisition	7,551.53
Total Direct (less Capital)	3,577,774.40

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 30050
Report R0416

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Indirect Costs (Operations & Maintenance):

General Fund	424,778.97
Less: Capital Outlay	36,093.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	388,685.44

Direct Costs:

General Fund	4,222,618.55
Less: Capital Outlay	643,284.68
Less: Facilities Acquisition	2,825.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	278,274.12
Less: Capital Outlay	9,368.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,845,414.09

Special Education Indirect Cost Rate: **10.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 30060
Report R0416

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Indirect Costs (Operations & Maintenance):

General Fund	708,110.56
Less: Capital Outlay	242,375.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	465,735.09

Direct Costs:

General Fund	4,737,892.38
Less: Capital Outlay	371,603.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	312,894.50
Less: Capital Outlay	1,085.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,678,097.48

Special Education Indirect Cost Rate: **9.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 30070
 Report R0416

Reading Community Schools
 P.O. Box 330
 Reading, MI 49274

Indirect Costs (Operations & Maintenance):	
General Fund	1,058,903.74
Less: Capital Outlay	2,332.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,056,570.91

Direct Costs:	
General Fund	8,416,335.70
Less: Capital Outlay	8,332.58
Less: Facilities Acquisition	2,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,356,246.44
Less: Capital Outlay	56,447.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,705,801.94

Special Education Indirect Cost Rate: **10.89%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 30080
Report R0416

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Indirect Costs (Operations & Maintenance):

General Fund	349,062.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	349,062.20

Direct Costs:

General Fund	2,960,975.62
Less: Capital Outlay	31,229.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	222,071.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,151,818.04

Special Education Indirect Cost Rate: **11.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 30901
Report R0416

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):

General Fund	138,216.04
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	138,216.04

Direct Costs:

General Fund	827,563.06
Less: Capital Outlay	26,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	51,248.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	852,811.37

Special Education Indirect Cost Rate: **16.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 30902
 Report R0416

Will Carleton Charter School Academy
 2001 W HALLETT RD
 HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):	
General Fund	343,169.61
Less: Capital Outlay	6,144.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	337,025.61

Direct Costs:	
General Fund	2,844,649.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	111,226.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,733,422.84

Special Education Indirect Cost Rate: **12.33%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31010
Report R0416

Hancock Public Schools
501 CAMPUS DR
HANCOCK, MI 49930

Indirect Costs (Operations & Maintenance):

General Fund	897,627.06
Less: Capital Outlay	9,575.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	888,051.67

Direct Costs:

General Fund	6,922,217.27
Less: Capital Outlay	19,810.07
Less: Facilities Acquisition	11,400.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	532,266.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,423,273.20

Special Education Indirect Cost Rate: **11.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31020
Report R0416

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Indirect Costs (Operations & Maintenance):

General Fund	634,197.53
Less: Capital Outlay	2,518.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	631,678.61

Direct Costs:

General Fund	5,900,569.85
Less: Capital Outlay	49,612.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	381,369.54
Less: Capital Outlay	4,769.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,227,557.87

Special Education Indirect Cost Rate: **10.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 31030
 Report R0416

Public Schools of Calumet, Laurium & Keweenaw
 57070 MINE ST
 CALUMET, MI 49913

Indirect Costs (Operations & Maintenance):	
General Fund	1,978,074.97
Less: Capital Outlay	77,368.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,900,706.09

Direct Costs:	
General Fund	19,252,911.97
Less: Capital Outlay	304,804.48
Less: Facilities Acquisition	149,067.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,087,410.87
Less: Capital Outlay	14,099.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,872,351.99

Special Education Indirect Cost Rate: **9.56%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31050
Report R0416

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Indirect Costs (Operations & Maintenance):

General Fund	222,925.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	222,925.15

Direct Costs:

General Fund	3,029,780.00
Less: Capital Outlay	1,588.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	157,349.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,185,540.04

Special Education Indirect Cost Rate: **7.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31070
Report R0416

Elm River Township School District
3999 WINONA RD
TOIVOLA, MI 49965

Indirect Costs (Operations & Maintenance):

General Fund	73,251.00
Less: Capital Outlay	11,545.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	61,706.00

Direct Costs:

General Fund	255,078.00
Less: Capital Outlay	670.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	30,104.00
Less: Capital Outlay	120.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	284,392.00

Special Education Indirect Cost Rate: **21.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31100
Report R0416

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Indirect Costs (Operations & Maintenance):

General Fund	470,280.07
Less: Capital Outlay	65,419.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	404,860.89

Direct Costs:

General Fund	3,991,164.04
Less: Capital Outlay	74,142.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	228,074.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,145,096.35

Special Education Indirect Cost Rate: **9.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31110
Report R0416

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Indirect Costs (Operations & Maintenance):

General Fund	1,595,806.18
Less: Capital Outlay	29,345.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,566,461.18

Direct Costs:

General Fund	16,821,606.30
Less: Capital Outlay	110,630.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,789,817.23
Less: Capital Outlay	3,885.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,496,907.74

Special Education Indirect Cost Rate: **8.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31130
Report R0416

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Indirect Costs (Operations & Maintenance):

General Fund	550,038.91
Less: Capital Outlay	12,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	538,038.91

Direct Costs:

General Fund	4,632,350.54
Less: Capital Outlay	169,663.55
Less: Facilities Acquisition	11,429.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	326,182.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,777,439.61

Special Education Indirect Cost Rate: **11.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31140
Report R0416

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Indirect Costs (Operations & Maintenance):

General Fund	196,569.59
Less: Capital Outlay	37,786.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	158,783.59

Direct Costs:

General Fund	2,021,252.40
Less: Capital Outlay	11,013.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	168,726.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,178,965.69

Special Education Indirect Cost Rate: **7.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 31900
Report R0416

Copper Island Academy
52125 Industrial Dr. N.
Calumet, MI 49913

Indirect Costs (Operations & Maintenance):

General Fund	257,213.00
Less: Capital Outlay	12,819.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	244,394.00

Direct Costs:

General Fund	4,887,750.00
Less: Capital Outlay	58,515.00
Less: Facilities Acquisition	1,260,652.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	292,120.00
Less: Capital Outlay	1,537.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,859,166.00

Special Education Indirect Cost Rate: **6.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32010
Report R0416

Bad Axe Public Schools
200 N BARRIE RD STE 100
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	1,525,841.75
Less: Capital Outlay	22,709.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,239.01
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,508,371.59

Direct Costs:

General Fund	10,651,779.96
Less: Capital Outlay	187,311.54
Less: Facilities Acquisition	9.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	805,778.73
Less: Capital Outlay	48,244.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,221,993.46

Special Education Indirect Cost Rate: **13.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32030
Report R0416

Caseville Public Schools
6609 VINE ST
CASEVILLE, MI 48725

Indirect Costs (Operations & Maintenance):

General Fund	414,450.36
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	414,450.36

Direct Costs:

General Fund	3,315,478.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	173,207.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,488,685.62

Special Education Indirect Cost Rate: **11.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32040
Report R0416

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	18,783.05
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,783.05

Direct Costs:

General Fund	27,724.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,724.31

Special Education Indirect Cost Rate: **67.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 32050
 Report R0416

Elkton-Pigeon-Bay Port Laker Schools
 6136 PIGEON RD
 PIGEON, MI 48755

Indirect Costs (Operations & Maintenance):	
General Fund	1,412,020.02
Less: Capital Outlay	89,990.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	610.67
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,322,640.34

Direct Costs:	
General Fund	13,913,628.79
Less: Capital Outlay	926,265.83
Less: Facilities Acquisition	18,103.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	957,599.20
Less: Capital Outlay	5,740.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,921,118.33

Special Education Indirect Cost Rate: **9.50%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32060
Report R0416

Harbor Beach Community Schools
402 S 5TH ST
HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):

General Fund	940,267.29
Less: Capital Outlay	104,999.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	835,267.85

Direct Costs:

General Fund	6,575,331.73
Less: Capital Outlay	159,067.54
Less: Facilities Acquisition	10,510.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	434,524.24
Less: Capital Outlay	12,593.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,827,685.32

Special Education Indirect Cost Rate: **12.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32080
Report R0416

North Huron School District
21 MAIN ST
KINDE, MI 48445

Indirect Costs (Operations & Maintenance):

General Fund	773,222.00
Less: Capital Outlay	55,462.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	717,759.70

Direct Costs:

General Fund	5,267,872.01
Less: Capital Outlay	115,579.49
Less: Facilities Acquisition	48,363.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,742.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,429,672.14

Special Education Indirect Cost Rate: **13.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32090
Report R0416

Owendale-Gagetown Area School District
7166 E MAIN ST
OWENDALE, MI 48754

Indirect Costs (Operations & Maintenance):

General Fund	233,665.14
Less: Capital Outlay	25,722.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	207,942.25

Direct Costs:

General Fund	2,098,187.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	135,153.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,233,341.03

Special Education Indirect Cost Rate: **9.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 32170
 Report R0416

Ugly Community Schools
 2020 UNION ST
 UBLY, MI 48475

Indirect Costs (Operations & Maintenance):	
General Fund	763,348.62
Less: Capital Outlay	62,769.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	700,578.64

Direct Costs:	
General Fund	8,254,156.79
Less: Capital Outlay	102,806.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	575,160.44
Less: Capital Outlay	724.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,725,786.37

Special Education Indirect Cost Rate: **8.03%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32260
Report R0416

Colfax Township S/D #1F
1509 N VAN DYKE RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	41,005.67
Less: Capital Outlay	11,149.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	29,856.42

Direct Costs:

General Fund	271,661.66
Less: Capital Outlay	2,989.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	268,672.66

Special Education Indirect Cost Rate: **11.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32610
Report R0416

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	27,996.44
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	27,996.44

Direct Costs:

General Fund	472,874.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	472,874.03

Special Education Indirect Cost Rate: **5.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 32620
 Report R0416

Sigel Township S/D #4F
 5754 SECTION LINE RD
 HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	52,755.38
Less: Capital Outlay	8,565.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	44,190.38

Direct Costs:	
General Fund	371,150.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	371,150.34

Special Education Indirect Cost Rate: **11.91%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 32650
Report R0416

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	42,808.56
Less: Capital Outlay	9,598.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	33,210.07

Direct Costs:

General Fund	327,938.97
Less: Capital Outlay	27,415.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	300,523.97

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33010
Report R0416

East Lansing School District
6160 TOWAR AVE
EAST LANSING, MI 48823

Indirect Costs (Operations & Maintenance):

General Fund	7,057,039.46
Less: Capital Outlay	116,017.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,648.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,943,671.09

Direct Costs:

General Fund	51,233,527.11
Less: Capital Outlay	175,573.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,156,645.30
Less: Capital Outlay	32,757.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	53,181,841.43

Special Education Indirect Cost Rate: **13.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33020
Report R0416

Lansing Public School District
519 W KALAMAZOO ST
LANSING, MI 48933

Indirect Costs (Operations & Maintenance):

General Fund	24,382,366.55
Less: Capital Outlay	387,470.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	102,464.38
Less: Capital Outlay	89,529.49
Total Indirect (less Capital)	24,007,830.67

Direct Costs:

General Fund	202,487,078.77
Less: Capital Outlay	3,322,012.50
Less: Facilities Acquisition	17,810,917.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,947,689.76
Less: Capital Outlay	890,027.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	190,411,811.92

Special Education Indirect Cost Rate: **12.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 33040
 Report R0416

Dansville Schools
 PO BOX 187
 DANSVILLE, MI 48819

Indirect Costs (Operations & Maintenance):	
General Fund	1,197,421.92
Less: Capital Outlay	83,745.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,113,676.57

Direct Costs:	
General Fund	9,228,561.16
Less: Capital Outlay	412,652.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	526,989.81
Less: Capital Outlay	11,161.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,331,737.71

Special Education Indirect Cost Rate: **11.93%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33060
Report R0416

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Indirect Costs (Operations & Maintenance):

General Fund	3,905,790.68
Less: Capital Outlay	12,196.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,893,594.18

Direct Costs:

General Fund	35,129,651.97
Less: Capital Outlay	119,774.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,452,426.79
Less: Capital Outlay	32,293.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,430,010.62

Special Education Indirect Cost Rate: **10.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33070
Report R0416

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Indirect Costs (Operations & Maintenance):

General Fund	8,008,720.45
Less: Capital Outlay	844,628.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,164,092.36

Direct Costs:

General Fund	69,846,109.75
Less: Capital Outlay	280,139.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,446,628.88
Less: Capital Outlay	364,698.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	72,647,900.80

Special Education Indirect Cost Rate: **9.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 33100
 Report R0416

Leslie Public Schools
 4141 HULL RD
 LESLIE, MI 49251

Indirect Costs (Operations & Maintenance):	
General Fund	1,747,295.17
Less: Capital Outlay	231,899.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,515,396.05

Direct Costs:	
General Fund	14,233,103.27
Less: Capital Outlay	360,018.97
Less: Facilities Acquisition	114,425.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	946,629.88
Less: Capital Outlay	37,673.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,667,615.48

Special Education Indirect Cost Rate: **10.33%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33130
Report R0416

Mason Public Schools (Ingham)
201 W ASH ST
MASON, MI 48854

Indirect Costs (Operations & Maintenance):

General Fund	3,949,347.96
Less: Capital Outlay	155,722.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,793,625.92

Direct Costs:

General Fund	43,863,632.25
Less: Capital Outlay	437,282.64
Less: Facilities Acquisition	414,271.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,263,168.60
Less: Capital Outlay	20,125.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,255,121.59

Special Education Indirect Cost Rate: **8.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33170
Report R0416

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):

General Fund	7,286,360.77
Less: Capital Outlay	139,176.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,147,184.29

Direct Costs:

General Fund	64,669,337.39
Less: Capital Outlay	68,286.48
Less: Facilities Acquisition	28,057.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,872,253.12
Less: Capital Outlay	25,163.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	67,420,083.42

Special Education Indirect Cost Rate: **10.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33200
Report R0416

Stockbridge Community Schools
100 Price Ave Ste A
STOCKBRIDGE, MI 49285

Indirect Costs (Operations & Maintenance):

General Fund	1,520,802.58
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,520,802.58

Direct Costs:

General Fund	16,216,155.57
Less: Capital Outlay	405,367.31
Less: Facilities Acquisition	8,795.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	731,206.86
Less: Capital Outlay	3,115.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,530,085.12

Special Education Indirect Cost Rate: **9.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 33215
 Report R0416

Waverly Community Schools
 515 SNOW RD
 LANSING, MI 48917

Indirect Costs (Operations & Maintenance):	
General Fund	4,428,506.26
Less: Capital Outlay	6,305.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,422,200.68

Direct Costs:	
General Fund	41,486,516.88
Less: Capital Outlay	100,017.29
Less: Facilities Acquisition	10,891.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,045,162.63
Less: Capital Outlay	15,340.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,405,430.08

Special Education Indirect Cost Rate: **10.19%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33220
Report R0416

Webberville Community Schools
309 E GRAND RIVER RD
WEBBERVILLE, MI 48892

Indirect Costs (Operations & Maintenance):

General Fund	832,942.30
Less: Capital Outlay	3,208.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	829,733.31

Direct Costs:

General Fund	6,411,708.66
Less: Capital Outlay	150,647.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	321,625.78
Less: Capital Outlay	5,331.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,577,355.17

Special Education Indirect Cost Rate: **12.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33230
Report R0416

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Indirect Costs (Operations & Maintenance):

General Fund	2,937,957.51
Less: Capital Outlay	144,193.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,793,764.10

Direct Costs:

General Fund	23,653,444.06
Less: Capital Outlay	492,804.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,023,737.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,184,376.94

Special Education Indirect Cost Rate: **11.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33901
Report R0416

Cole Academy
1915 W MOUNT HOPE AVE
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):

General Fund	304,264.01
Less: Capital Outlay	8,002.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	296,261.76

Direct Costs:

General Fund	3,244,845.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	42,069.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	268,497.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,471,273.35

Special Education Indirect Cost Rate: **8.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33904
Report R0416

Mid-Michigan Leadership Academy
730 W MAPLE ST
LANSING, MI 48906

Indirect Costs (Operations & Maintenance):

General Fund	635,362.00
Less: Capital Outlay	56,095.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	579,267.00

Direct Costs:

General Fund	4,609,234.00
Less: Capital Outlay	4,020.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	419,036.00
Less: Capital Outlay	13,630.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,010,620.00

Special Education Indirect Cost Rate: **11.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33909
Report R0416

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):

General Fund	1,426,095.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,426,095.00

Direct Costs:

General Fund	7,148,404.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,148,404.00

Special Education Indirect Cost Rate: **19.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 33910
 Report R0416

Holly Park Academy
 3300 EXPRESS CT
 LANSING, MI 48910

Indirect Costs (Operations & Maintenance):	
General Fund	1,412,777.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,412,777.00

Direct Costs:	
General Fund	6,312,212.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,312,212.00

Special Education Indirect Cost Rate: **22.38%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33911
Report R0416

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):

General Fund	440,149.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	440,149.39

Direct Costs:

General Fund	17,449,455.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,449,455.30

Special Education Indirect Cost Rate: **2.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 33914
Report R0416

Great Lakes Learning Academy
2875 EYDE PKWY
EAST LANSING, MI 48823

Indirect Costs (Operations & Maintenance):

General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	0.00

Direct Costs:

General Fund	11,818,532.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,818,532.04

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 33915
 Report R0416

Blended Learning Academies Credit Recovery High School
 1754 E CLARK RD
 LANSING, MI 48906

Indirect Costs (Operations & Maintenance):	
General Fund	835,711.16
Less: Capital Outlay	665,311.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	170,400.16

Direct Costs:	
General Fund	1,738,105.45
Less: Capital Outlay	13,898.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,724,206.97

Special Education Indirect Cost Rate: **9.88%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 34010
Report R0416

Ionia Public Schools
250 E TUTTLE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):

General Fund	3,366,182.33
Less: Capital Outlay	187,479.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,178,702.94

Direct Costs:

General Fund	32,719,242.70
Less: Capital Outlay	913,133.85
Less: Facilities Acquisition	72,393.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,784,331.58
Less: Capital Outlay	201,275.75
Less: Facilities Acquisition	16,827.19
Total Direct (less Capital)	34,299,944.14

Special Education Indirect Cost Rate: **9.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 34080
Report R0416

Belding Area School District
850 HALL ST
BELDING, MI 48809

Indirect Costs (Operations & Maintenance):

General Fund	2,031,584.01
Less: Capital Outlay	15,586.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,015,997.25

Direct Costs:

General Fund	23,682,221.15
Less: Capital Outlay	453,759.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,401,463.65
Less: Capital Outlay	304,700.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,325,224.51

Special Education Indirect Cost Rate: **8.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 34090
 Report R0416

Lakewood Public Schools
 223 W BROADWAY ST
 WOODLAND, MI 48897

Indirect Costs (Operations & Maintenance):	
General Fund	2,059,804.76
Less: Capital Outlay	190,082.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,869,722.76

Direct Costs:	
General Fund	18,497,562.85
Less: Capital Outlay	124,743.02
Less: Facilities Acquisition	8,240.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,200,965.29
Less: Capital Outlay	53,754.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,511,790.64

Special Education Indirect Cost Rate: **9.58%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 34110
Report R0416

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Indirect Costs (Operations & Maintenance):

General Fund	2,651,273.50
Less: Capital Outlay	142,725.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,508,547.85

Direct Costs:

General Fund	25,050,805.33
Less: Capital Outlay	793,059.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,773,728.79
Less: Capital Outlay	111,614.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,919,859.59

Special Education Indirect Cost Rate: **9.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 34120
Report R0416

Saranac Community Schools
225 PLEASANT ST
SARANAC, MI 48881

Indirect Costs (Operations & Maintenance):

General Fund	912,959.95
Less: Capital Outlay	574.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	912,385.67

Direct Costs:

General Fund	10,366,709.17
Less: Capital Outlay	27,275.00
Less: Facilities Acquisition	197,117.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	542,283.99
Less: Capital Outlay	43,421.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,641,179.27

Special Education Indirect Cost Rate: **8.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 34140
Report R0416

Berlin Township S/D #3
6679 S STATE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):

General Fund	29,254.32
Less: Capital Outlay	5,730.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	23,524.32

Direct Costs:

General Fund	188,794.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	14,901.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	173,893.19

Special Education Indirect Cost Rate: **13.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 34340
 Report R0416

Easton Township S/D #6
 1779 HAYNOR RD
 IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	18,613.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,613.88

Direct Costs:	
General Fund	205,139.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	205,139.22

Special Education Indirect Cost Rate: **9.07%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 34360
 Report R0416

Ionia Township S/D #2
 2120 N STATE RD
 IONIA, MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	19,963.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,963.84

Direct Costs:	
General Fund	284,601.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	284,601.84

Special Education Indirect Cost Rate: **7.01%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 35010
Report R0416

Oscoda Area Schools
P.O. Box 694
Oscoda, MI 48750

Indirect Costs (Operations & Maintenance):

General Fund	1,506,066.49
Less: Capital Outlay	72,669.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,873.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,441,270.43

Direct Costs:

General Fund	15,863,701.73
Less: Capital Outlay	423,231.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,158,239.04
Less: Capital Outlay	51,417.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,547,291.95

Special Education Indirect Cost Rate: **8.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 35020
Report R0416

Hale Area Schools
200 W MAIN ST
HALE, MI 48739

Indirect Costs (Operations & Maintenance):

General Fund	624,548.33
Less: Capital Outlay	70,651.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	553,897.29

Direct Costs:

General Fund	4,942,013.26
Less: Capital Outlay	43,273.00
Less: Facilities Acquisition	276,940.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	359,347.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,981,148.10

Special Education Indirect Cost Rate: **11.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 35030
Report R0416

Tawas Area Schools
245 W M 55
TAWAS CITY, MI 48763

Indirect Costs (Operations & Maintenance):

General Fund	1,329,393.55
Less: Capital Outlay	97,077.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,232,315.67

Direct Costs:

General Fund	13,785,758.77
Less: Capital Outlay	262,046.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	927,972.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,451,684.74

Special Education Indirect Cost Rate: **8.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 35040
Report R0416

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Indirect Costs (Operations & Maintenance):

General Fund	1,250,008.01
Less: Capital Outlay	179,240.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,070,768.01

Direct Costs:

General Fund	8,704,816.57
Less: Capital Outlay	276,424.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	674,449.91
Less: Capital Outlay	71,752.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,031,089.31

Special Education Indirect Cost Rate: **11.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 35902
 Report R0416

Alternative Educational Academy of Iosco County
 40 W M 55
 TAWAS CITY, MI 48763

Indirect Costs (Operations & Maintenance):	
General Fund	132,627.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	132,627.50

Direct Costs:	
General Fund	1,810,969.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	51,188.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	30,493.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,790,275.22

Special Education Indirect Cost Rate: **7.41%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 36015
Report R0416

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Indirect Costs (Operations & Maintenance):

General Fund	758,123.65
Less: Capital Outlay	113,449.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	33,568.82
Less: Capital Outlay	0.00
Total Indirect (less Capital)	678,242.96

Direct Costs:

General Fund	5,822,875.23
Less: Capital Outlay	205,343.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	488,863.77
Less: Capital Outlay	2,738.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,103,656.73

Special Education Indirect Cost Rate: **11.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 36025
Report R0416

West Iron County Public Schools
601 NICK BAUMGARTNER WAY
IRON RIVER, MI 49935

Indirect Costs (Operations & Maintenance):

General Fund	1,725,795.61
Less: Capital Outlay	558,692.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,167,102.95

Direct Costs:

General Fund	9,465,140.90
Less: Capital Outlay	35,668.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	652,701.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,082,174.12

Special Education Indirect Cost Rate: **11.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 37010
Report R0416

Mt. Pleasant City School District
720 N KINNEY AVE
MOUNT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):

General Fund	4,067,473.59
Less: Capital Outlay	16,192.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	79,947.57
Less: Capital Outlay	76,199.00
Total Indirect (less Capital)	4,055,030.16

Direct Costs:

General Fund	51,080,105.80
Less: Capital Outlay	230,204.61
Less: Facilities Acquisition	9,449.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,319,828.64
Less: Capital Outlay	109,322.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,050,957.59

Special Education Indirect Cost Rate: **7.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 37040
Report R0416

Beal City Public Schools
3180 W BEAL CITY RD
MT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):

General Fund	793,620.05
Less: Capital Outlay	20,834.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	772,785.87

Direct Costs:

General Fund	8,372,283.05
Less: Capital Outlay	182,890.11
Less: Facilities Acquisition	2,528.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	546,202.96
Less: Capital Outlay	6,941.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,726,125.25

Special Education Indirect Cost Rate: **8.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 37060
Report R0416

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Indirect Costs (Operations & Maintenance):

General Fund	2,482,613.32
Less: Capital Outlay	102,563.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,380,049.95

Direct Costs:

General Fund	23,726,056.39
Less: Capital Outlay	913,675.61
Less: Facilities Acquisition	319,480.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,264,652.73
Less: Capital Outlay	69,923.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,687,629.07

Special Education Indirect Cost Rate: **10.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 37900
Report R0416

Flextech High School Shepherd
380 W BLANCHARD RD
SHEPHERD, MI 48883

Indirect Costs (Operations & Maintenance):

General Fund	34,884.00
Less: Capital Outlay	390.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	34,494.00

Direct Costs:

General Fund	875,733.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	875,733.00

Special Education Indirect Cost Rate: **3.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 37901
 Report R0416

Renaissance Public School Academy
 2797 S ISABELLA RD
 MOUNT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	391,017.00
Less: Capital Outlay	21,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,634.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	381,651.00

Direct Costs:	
General Fund	4,956,783.00
Less: Capital Outlay	49,368.00
Less: Facilities Acquisition	18,224.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	311,684.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,200,875.00

Special Education Indirect Cost Rate: **7.34%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38010
Report R0416

Western School District
1400 S DEARING RD
PARMA, MI 49269

Indirect Costs (Operations & Maintenance):

General Fund	2,534,684.19
Less: Capital Outlay	189,173.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	78,292.08
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,423,802.97

Direct Costs:

General Fund	34,590,316.84
Less: Capital Outlay	1,066,195.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,800,640.99
Less: Capital Outlay	389,316.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,935,446.20

Special Education Indirect Cost Rate: **6.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 38020
 Report R0416

Vandercook Lake Public Schools
 1000 E GOLF AVE
 JACKSON, MI 49203

Indirect Costs (Operations & Maintenance):	
General Fund	1,293,971.40
Less: Capital Outlay	97,879.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,196,091.57

Direct Costs:	
General Fund	10,574,472.68
Less: Capital Outlay	779,177.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	667,364.37
Less: Capital Outlay	5,424.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,457,234.56

Special Education Indirect Cost Rate: **11.44%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38040
Report R0416

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Indirect Costs (Operations & Maintenance):

General Fund	2,023,307.82
Less: Capital Outlay	514.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,022,793.82

Direct Costs:

General Fund	18,937,512.77
Less: Capital Outlay	654,407.42
Less: Facilities Acquisition	54,753.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,187,568.25
Less: Capital Outlay	37,404.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,378,516.10

Special Education Indirect Cost Rate: **10.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 38050
 Report R0416

Grass Lake Community Schools
 899 S UNION ST
 GRASS LAKE, MI 49240

Indirect Costs (Operations & Maintenance):	
General Fund	1,788,158.00
Less: Capital Outlay	29,709.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,758,449.00

Direct Costs:	
General Fund	16,718,402.00
Less: Capital Outlay	370,480.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,039,110.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,387,032.67

Special Education Indirect Cost Rate: **10.11%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38080
Report R0416

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Indirect Costs (Operations & Maintenance):

General Fund	1,014,874.67
Less: Capital Outlay	63,823.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	951,051.09

Direct Costs:

General Fund	9,191,157.89
Less: Capital Outlay	252,748.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	777,064.65
Less: Capital Outlay	9,885.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,705,588.57

Special Education Indirect Cost Rate: **9.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38090
Report R0416

East Jackson Community Schools
1404 N SUTTON RD
JACKSON, MI 49202

Indirect Costs (Operations & Maintenance):

General Fund	1,220,847.28
Less: Capital Outlay	14,950.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,205,897.10

Direct Costs:

General Fund	9,472,604.89
Less: Capital Outlay	58,384.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	609,938.24
Less: Capital Outlay	14,998.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,009,160.65

Special Education Indirect Cost Rate: **12.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38100
Report R0416

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Indirect Costs (Operations & Maintenance):

General Fund	1,455,270.78
Less: Capital Outlay	43,347.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,411,923.78

Direct Costs:

General Fund	12,156,053.57
Less: Capital Outlay	169,912.84
Less: Facilities Acquisition	6,888.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	825,217.37
Less: Capital Outlay	62,295.18
Less: Facilities Acquisition	70,965.25
Total Direct (less Capital)	12,671,209.44

Special Education Indirect Cost Rate: **11.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38120
Report R0416

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Indirect Costs (Operations & Maintenance):

General Fund	1,766,497.50
Less: Capital Outlay	84,867.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	393.26
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,682,023.57

Direct Costs:

General Fund	16,856,155.46
Less: Capital Outlay	320,782.25
Less: Facilities Acquisition	800,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,339,065.29
Less: Capital Outlay	147,834.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,926,604.13

Special Education Indirect Cost Rate: **9.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38130
Report R0416

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Indirect Costs (Operations & Maintenance):

General Fund	1,495,838.56
Less: Capital Outlay	11,386.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,484,451.76

Direct Costs:

General Fund	15,232,214.14
Less: Capital Outlay	268,929.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	805,870.14
Less: Capital Outlay	32,322.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,736,831.79

Special Education Indirect Cost Rate: **9.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38140
Report R0416

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):

General Fund	3,697,110.02
Less: Capital Outlay	30,217.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,666,892.90

Direct Costs:

General Fund	42,548,254.84
Less: Capital Outlay	407,747.89
Less: Facilities Acquisition	514,014.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,021,134.55
Less: Capital Outlay	228,752.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,418,874.14

Special Education Indirect Cost Rate: **8.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38150
Report R0416

Springport Public Schools
300 W MAIN ST
SPRINGPORT, MI 49284

Indirect Costs (Operations & Maintenance):

General Fund	1,742,527.91
Less: Capital Outlay	187,158.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,555,369.80

Direct Costs:

General Fund	11,677,198.67
Less: Capital Outlay	273,279.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,246,471.51
Less: Capital Outlay	18,836.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,631,553.87

Special Education Indirect Cost Rate: **12.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 38170
 Report R0416

Jackson Public Schools
 522 WILDWOOD AVE
 JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	7,578,122.19
Less: Capital Outlay	99,907.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,478,215.00

Direct Costs:	
General Fund	70,265,411.81
Less: Capital Outlay	310,289.97
Less: Facilities Acquisition	67,521.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,429,725.39
Less: Capital Outlay	194,093.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	75,123,233.03

Special Education Indirect Cost Rate: **9.95%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 38900
 Report R0416

Jackson Preparatory & Early College
 2111 EMMONS RD
 JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	90,384.40
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	90,384.40

Direct Costs:	
General Fund	2,902,648.77
Less: Capital Outlay	179.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,902,468.78

Special Education Indirect Cost Rate: **3.11%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38901
Report R0416

Da Vinci Schools
2985 SPRINGPORT RD
JACKSON, MI 49202

Indirect Costs (Operations & Maintenance):

General Fund	1,169,793.91
Less: Capital Outlay	409,893.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	759,900.43

Direct Costs:

General Fund	5,287,208.74
Less: Capital Outlay	32,382.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,254,826.74

Special Education Indirect Cost Rate: **14.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 38902
Report R0416

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):

General Fund	1,311,801.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,311,801.00

Direct Costs:

General Fund	6,648,656.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,648,656.00

Special Education Indirect Cost Rate: **19.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39010
Report R0416

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Indirect Costs (Operations & Maintenance):

General Fund	21,827,370.49
Less: Capital Outlay	473,190.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	218,032.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	21,572,212.28

Direct Costs:

General Fund	189,236,046.94
Less: Capital Outlay	638,657.53
Less: Facilities Acquisition	4,602,247.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,440,678.08
Less: Capital Outlay	18,188.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	194,417,631.11

Special Education Indirect Cost Rate: **11.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39020
Report R0416

Climax-Scotts Community Schools
372 S MAIN ST
CLIMAX, MI 49034

Indirect Costs (Operations & Maintenance):

General Fund	978,538.14
Less: Capital Outlay	14,411.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	964,126.71

Direct Costs:

General Fund	8,720,429.88
Less: Capital Outlay	148,247.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	421,381.66
Less: Capital Outlay	21,977.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,971,586.08

Special Education Indirect Cost Rate: **10.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 39030
 Report R0416

Comstock Public Schools
 6138 KING HWY
 KALAMAZOO, MI 49048

Indirect Costs (Operations & Maintenance):	
General Fund	3,839,127.80
Less: Capital Outlay	357,801.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,934.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,497,260.66

Direct Costs:	
General Fund	32,978,245.72
Less: Capital Outlay	1,597,848.22
Less: Facilities Acquisition	419,297.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,561,032.61
Less: Capital Outlay	36,289.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,485,843.55

Special Education Indirect Cost Rate: **10.77%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39050
Report R0416

Galesburg-Augusta Community Schools
1076 N 37TH ST
GALESBURG, MI 49053

Indirect Costs (Operations & Maintenance):

General Fund	1,614,200.14
Less: Capital Outlay	20,518.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,593,681.19

Direct Costs:

General Fund	16,018,761.90
Less: Capital Outlay	384,726.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	711,594.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,345,630.40

Special Education Indirect Cost Rate: **9.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39065
Report R0416

Gull Lake Community Schools
10100 E D AVE
RICHLAND, MI 49083

Indirect Costs (Operations & Maintenance):

General Fund	3,862,334.04
Less: Capital Outlay	40,166.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,822,168.04

Direct Costs:

General Fund	47,624,844.59
Less: Capital Outlay	125,276.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,974,303.00
Less: Capital Outlay	163,565.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,310,304.88

Special Education Indirect Cost Rate: **7.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39130
Report R0416

Parchment School District
520 N ORIENT ST
KALAMAZOO, MI 49004

Indirect Costs (Operations & Maintenance):

General Fund	2,292,366.05
Less: Capital Outlay	4,146.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,288,219.19

Direct Costs:

General Fund	22,337,464.69
Less: Capital Outlay	84,241.06
Less: Facilities Acquisition	97,764.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,346,861.02
Less: Capital Outlay	52,380.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,449,939.57

Special Education Indirect Cost Rate: **9.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 39140
 Report R0416

Portage Public Schools
 8107 MUSTANG DR
 PORTAGE, MI 49002

Indirect Costs (Operations & Maintenance):	
General Fund	10,349,795.74
Less: Capital Outlay	44,093.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	29,324.07
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,335,025.82

Direct Costs:	
General Fund	111,561,128.22
Less: Capital Outlay	303,011.03
Less: Facilities Acquisition	844,976.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,806,268.17
Less: Capital Outlay	70,435.15
Less: Facilities Acquisition	344,213.01
Total Direct (less Capital)	114,804,760.61

Special Education Indirect Cost Rate: **9.00%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39160
Report R0416

Schoolcraft Community Schools
13400 S 14TH ST
SCHOOLCRAFT, MI 49087

Indirect Costs (Operations & Maintenance):

General Fund	1,842,583.21
Less: Capital Outlay	49,958.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,792,624.23

Direct Costs:

General Fund	13,494,201.08
Less: Capital Outlay	233,770.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	791,763.49
Less: Capital Outlay	140,049.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,912,144.23

Special Education Indirect Cost Rate: **12.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39170
Report R0416

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Indirect Costs (Operations & Maintenance):

General Fund	3,306,672.93
Less: Capital Outlay	274,733.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,031,939.60

Direct Costs:

General Fund	35,403,991.04
Less: Capital Outlay	1,045,963.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,202,493.06
Less: Capital Outlay	368,337.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,192,183.09

Special Education Indirect Cost Rate: **8.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39903
Report R0416

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Indirect Costs (Operations & Maintenance):

General Fund	380,911.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	380,911.82

Direct Costs:

General Fund	1,341,844.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	134,729.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,476,574.06

Special Education Indirect Cost Rate: **25.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39905
Report R0416

Paramount Charter Academy
3624 S WESTNEDGE AVE
KALAMAZOO, MI 49008

Indirect Costs (Operations & Maintenance):

General Fund	1,282,857.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,282,857.00

Direct Costs:

General Fund	5,943,492.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,943,492.00

Special Education Indirect Cost Rate: **21.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39906
Report R0416

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Indirect Costs (Operations & Maintenance):

General Fund	103,172.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	103,172.77

Direct Costs:

General Fund	572,971.23
Less: Capital Outlay	3,580.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	569,391.23

Special Education Indirect Cost Rate: **18.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 39911
Report R0416

Kalamazoo Prep Academy
404 W CROSSTOWN PKWY
KALAMAZOO, MI 49001

Indirect Costs (Operations & Maintenance):

General Fund	279,962.00
Less: Capital Outlay	46,876.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	233,086.00

Direct Costs:

General Fund	1,906,079.00
Less: Capital Outlay	55,520.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,850,559.00

Special Education Indirect Cost Rate: **12.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 40020
Report R0416

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Indirect Costs (Operations & Maintenance):

General Fund	846,624.24
Less: Capital Outlay	41,764.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	804,859.75

Direct Costs:

General Fund	6,460,345.86
Less: Capital Outlay	43,882.82
Less: Facilities Acquisition	106,560.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	578,096.14
Less: Capital Outlay	296.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,887,702.94

Special Education Indirect Cost Rate: **11.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 40040
Report R0416

Kalkaska Public Schools
315 S CORAL ST
Kalkaska, MI 49646

Indirect Costs (Operations & Maintenance):

General Fund	2,228,315.98
Less: Capital Outlay	195,360.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,032,955.08

Direct Costs:

General Fund	19,556,599.04
Less: Capital Outlay	1,045,667.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,235,124.36
Less: Capital Outlay	2,435.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,743,620.92

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 40060
Report R0416

Excelsior Township S/D #1
5521 M 72 E
KALKASKA, MI 49646

Indirect Costs (Operations & Maintenance):

General Fund	71,740.76
Less: Capital Outlay	11,481.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	60,259.66

Direct Costs:

General Fund	601,441.48
Less: Capital Outlay	10,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	591,441.48

Special Education Indirect Cost Rate: **10.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41010
Report R0416

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Indirect Costs (Operations & Maintenance):

General Fund	30,467,152.26
Less: Capital Outlay	1,219,320.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,781,235.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	31,029,066.99

Direct Costs:

General Fund	236,152,493.68
Less: Capital Outlay	133,096.00
Less: Facilities Acquisition	4,751,575.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	14,221,143.89
Less: Capital Outlay	18,101.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	245,470,864.21

Special Education Indirect Cost Rate: **12.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41020
Report R0416

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	3,738,495.04
Less: Capital Outlay	56,896.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,681,598.36

Direct Costs:

General Fund	32,689,476.55
Less: Capital Outlay	5,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,102,608.47
Less: Capital Outlay	63,098.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,723,986.83

Special Education Indirect Cost Rate: **10.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41025
Report R0416

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Indirect Costs (Operations & Maintenance):

General Fund	5,572,625.47
Less: Capital Outlay	128,213.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,444,411.97

Direct Costs:

General Fund	42,947,465.46
Less: Capital Outlay	247,571.55
Less: Facilities Acquisition	58,368.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,121,434.48
Less: Capital Outlay	46,110.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,716,849.98

Special Education Indirect Cost Rate: **12.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41026
Report R0416

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Indirect Costs (Operations & Maintenance):

General Fund	6,271,067.66
Less: Capital Outlay	124,641.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,606.03
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,148,032.24

Direct Costs:

General Fund	55,999,960.43
Less: Capital Outlay	1,425,560.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,239,656.08
Less: Capital Outlay	16,171.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	57,797,884.62

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41040
Report R0416

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	5,339,015.19
Less: Capital Outlay	13,332.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,184.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,328,867.78

Direct Costs:

General Fund	57,996,285.52
Less: Capital Outlay	208,838.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,817,816.12
Less: Capital Outlay	172,816.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	61,432,446.84

Special Education Indirect Cost Rate: **8.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41050
Report R0416

Caledonia Community Schools
8948 KRAFT AVE SE
CALEDONIA, MI 49316

Indirect Costs (Operations & Maintenance):

General Fund	7,053,019.66
Less: Capital Outlay	462,039.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,590,980.16

Direct Costs:

General Fund	62,503,975.09
Less: Capital Outlay	820,781.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,154,265.42
Less: Capital Outlay	161,573.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	64,675,885.22

Special Education Indirect Cost Rate: **10.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41070
Report R0416

Cedar Springs Public Schools
204 E MUSKEGON ST
CEDAR SPRINGS, MI 49319

Indirect Costs (Operations & Maintenance):

General Fund	5,599,856.29
Less: Capital Outlay	695,307.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,904,549.26

Direct Costs:

General Fund	41,456,809.67
Less: Capital Outlay	695,553.42
Less: Facilities Acquisition	185,431.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,340,958.23
Less: Capital Outlay	159,527.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,757,255.27

Special Education Indirect Cost Rate: **11.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41080
Report R0416

Comstock Park Public Schools
101 SCHOOL ST NE
COMSTOCK PARK, MI 49321

Indirect Costs (Operations & Maintenance):

General Fund	2,411,918.32
Less: Capital Outlay	50,541.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,373.54
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,384,750.00

Direct Costs:

General Fund	27,316,014.19
Less: Capital Outlay	598,816.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,520,901.68
Less: Capital Outlay	22,429.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,215,670.40

Special Education Indirect Cost Rate: **8.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41090
Report R0416

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Indirect Costs (Operations & Maintenance):

General Fund	5,166,889.65
Less: Capital Outlay	665,793.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,501,095.67

Direct Costs:

General Fund	34,782,658.46
Less: Capital Outlay	217,055.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,045,909.04
Less: Capital Outlay	11,481.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,600,029.86

Special Education Indirect Cost Rate: **12.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41110
Report R0416

Forest Hills Public Schools
620 FOREST HILL AVE SE
GRAND RAPIDS, MI 49546

Indirect Costs (Operations & Maintenance):

General Fund	13,252,702.43
Less: Capital Outlay	570,840.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,681,862.28

Direct Costs:

General Fund	119,793,329.69
Less: Capital Outlay	712,667.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,248,960.39
Less: Capital Outlay	384,124.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	123,945,498.65

Special Education Indirect Cost Rate: **10.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41120
Report R0416

Godfrey-Lee Public Schools
1414 BURTON ST SW
WYOMING, MI 49509

Indirect Costs (Operations & Maintenance):

General Fund	3,416,951.36
Less: Capital Outlay	472,322.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,944,628.43

Direct Costs:

General Fund	27,605,037.72
Less: Capital Outlay	354,188.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,045,657.82
Less: Capital Outlay	101,512.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,194,995.34

Special Education Indirect Cost Rate: **10.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41130
Report R0416

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Indirect Costs (Operations & Maintenance):

General Fund	8,915,369.42
Less: Capital Outlay	29,156.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,824.89
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,889,038.20

Direct Costs:

General Fund	77,019,117.97
Less: Capital Outlay	759,964.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,624,793.23
Less: Capital Outlay	101,547.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	79,782,399.01

Special Education Indirect Cost Rate: **11.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41140
Report R0416

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	3,142,246.38
Less: Capital Outlay	44,975.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,293.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,099,563.85

Direct Costs:

General Fund	32,033,404.24
Less: Capital Outlay	766,522.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,154,815.39
Less: Capital Outlay	26,539.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,395,157.92

Special Education Indirect Cost Rate: **9.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41145
Report R0416

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Indirect Costs (Operations & Maintenance):

General Fund	3,573,630.44
Less: Capital Outlay	281,356.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,292,273.83

Direct Costs:

General Fund	45,217,089.46
Less: Capital Outlay	66,244.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,645,274.85
Less: Capital Outlay	153,129.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,642,990.25

Special Education Indirect Cost Rate: **6.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41150
Report R0416

Kent City Community Schools
200 N CLOVER ST
KENT CITY, MI 49330

Indirect Costs (Operations & Maintenance):

General Fund	2,353,572.46
Less: Capital Outlay	352,714.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,000,858.22

Direct Costs:

General Fund	17,167,944.54
Less: Capital Outlay	234,046.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,203,256.73
Less: Capital Outlay	34,862.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,102,292.32

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41160
Report R0416

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Indirect Costs (Operations & Maintenance):

General Fund	16,206,926.81
Less: Capital Outlay	991,061.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	15,215,865.79

Direct Costs:

General Fund	149,809,864.99
Less: Capital Outlay	3,344,351.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,130,741.21
Less: Capital Outlay	448,599.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	156,147,654.88

Special Education Indirect Cost Rate: **9.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41170
Report R0416

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Indirect Costs (Operations & Maintenance):

General Fund	4,991,743.26
Less: Capital Outlay	100,964.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,890,779.14

Direct Costs:

General Fund	44,429,925.56
Less: Capital Outlay	896,185.05
Less: Facilities Acquisition	50,925.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,134,814.50
Less: Capital Outlay	8,716.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,608,912.87

Special Education Indirect Cost Rate: **10.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41210
Report R0416

Rockford Public Schools
350 N MAIN ST
ROCKFORD, MI 49341

Indirect Costs (Operations & Maintenance):

General Fund	11,577,197.29
Less: Capital Outlay	69,735.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,507,461.82

Direct Costs:

General Fund	104,407,576.58
Less: Capital Outlay	507,268.00
Less: Facilities Acquisition	54,610.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,772,595.47
Less: Capital Outlay	176,733.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	108,441,559.93

Special Education Indirect Cost Rate: **10.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41240
Report R0416

Sparta Area Schools
465 S UNION ST
SPARTA, MI 49345

Indirect Costs (Operations & Maintenance):

General Fund	3,754,931.30
Less: Capital Outlay	319,558.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,435,372.95

Direct Costs:

General Fund	36,317,487.15
Less: Capital Outlay	453,458.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,868,979.34
Less: Capital Outlay	46,161.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,686,846.08

Special Education Indirect Cost Rate: **9.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41900
Report R0416

Covenant High School Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	506,487.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	506,487.00

Direct Costs:

General Fund	2,857,742.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,857,742.00

Special Education Indirect Cost Rate: **17.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41901
Report R0416

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Indirect Costs (Operations & Maintenance):

General Fund	424,543.43
Less: Capital Outlay	479.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	424,063.47

Direct Costs:

General Fund	4,886,541.16
Less: Capital Outlay	272,341.91
Less: Facilities Acquisition	42,065.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	444,366.86
Less: Capital Outlay	38,471.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,978,029.43

Special Education Indirect Cost Rate: **8.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 41904
 Report R0416

West MI Academy of Environmental Science
 4463 LEONARD ST NW
 GRAND RAPIDS, MI 49534

Indirect Costs (Operations & Maintenance):	
General Fund	797,940.83
Less: Capital Outlay	10,127.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,144.15
Less: Capital Outlay	0.00
Total Indirect (less Capital)	789,957.51

Direct Costs:	
General Fund	8,375,448.67
Less: Capital Outlay	147,283.98
Less: Facilities Acquisition	160,056.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,728.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,640,837.39

Special Education Indirect Cost Rate: **9.14%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41905
Report R0416

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	1,367,835.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,367,835.00

Direct Costs:

General Fund	8,556,610.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,556,610.00

Special Education Indirect Cost Rate: **15.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41908
Report R0416

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	266,878.66
Less: Capital Outlay	33,784.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	233,094.38

Direct Costs:

General Fund	2,069,175.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,069,175.51

Special Education Indirect Cost Rate: **11.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41909
Report R0416

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	1,290,054.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,290,054.00

Direct Costs:

General Fund	8,398,654.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,398,654.00

Special Education Indirect Cost Rate: **15.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41910
Report R0416

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Indirect Costs (Operations & Maintenance):

General Fund	1,383,623.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,383,623.00

Direct Costs:

General Fund	8,072,927.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,072,927.00

Special Education Indirect Cost Rate: **17.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41911
Report R0416

Flat River Academy
9481 JORDAN RD
Greenville, MI 48838

Indirect Costs (Operations & Maintenance):

General Fund	241,852.15
Less: Capital Outlay	47,087.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	194,764.60

Direct Costs:

General Fund	1,581,883.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	164,554.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,746,437.73

Special Education Indirect Cost Rate: **11.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41914
Report R0416

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Indirect Costs (Operations & Maintenance):

General Fund	1,196,606.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,196,606.00

Direct Costs:

General Fund	5,529,939.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,529,939.00

Special Education Indirect Cost Rate: **21.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41915
Report R0416

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Indirect Costs (Operations & Maintenance):

General Fund	1,183,894.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,183,894.00

Direct Costs:

General Fund	7,627,327.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,627,327.00

Special Education Indirect Cost Rate: **15.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41916
Report R0416

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	1,233,510.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,233,510.00

Direct Costs:

General Fund	8,335,449.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,335,449.00

Special Education Indirect Cost Rate: **14.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41917
Report R0416

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Indirect Costs (Operations & Maintenance):

General Fund	356,756.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	356,756.50

Direct Costs:

General Fund	3,925,564.19
Less: Capital Outlay	63,464.00
Less: Facilities Acquisition	164,800.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	335,415.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,032,715.53

Special Education Indirect Cost Rate: **8.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41918
Report R0416

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Indirect Costs (Operations & Maintenance):

General Fund	525,594.34
Less: Capital Outlay	4,181.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	521,412.56

Direct Costs:

General Fund	3,895,192.03
Less: Capital Outlay	31,284.23
Less: Facilities Acquisition	67,903.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,796,004.15

Special Education Indirect Cost Rate: **13.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41919
Report R0416

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Indirect Costs (Operations & Maintenance):

General Fund	1,418,332.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,418,332.00

Direct Costs:

General Fund	6,119,378.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,119,378.00

Special Education Indirect Cost Rate: **23.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41920
Report R0416

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Indirect Costs (Operations & Maintenance):

General Fund	1,248,511.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,248,511.00

Direct Costs:

General Fund	7,519,993.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,519,993.00

Special Education Indirect Cost Rate: **16.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41921
Report R0416

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Indirect Costs (Operations & Maintenance):

General Fund	254,663.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	254,663.00

Direct Costs:

General Fund	3,544,329.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	26,130.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,518,199.00

Special Education Indirect Cost Rate: **7.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41922
Report R0416

Lighthouse Academy
3300 36TH ST SE
Grand Rapids, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	457,072.00
Less: Capital Outlay	46,008.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	411,064.00

Direct Costs:

General Fund	8,054,440.00
Less: Capital Outlay	7,170.00
Less: Facilities Acquisition	11,830.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,035,440.00

Special Education Indirect Cost Rate: **5.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41923
Report R0416

Wellspring Preparatory High School
1031 PAGE ST NE
GRAND RAPIDS, MI 49505

Indirect Costs (Operations & Maintenance):

General Fund	1,155,325.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,155,325.00

Direct Costs:

General Fund	3,589,722.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,589,722.00

Special Education Indirect Cost Rate: **32.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41924
Report R0416

West Michigan Aviation Academy
5363 44TH ST SE
Grand Rapids, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	817,489.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	817,489.00

Direct Costs:

General Fund	6,009,058.00
Less: Capital Outlay	210,215.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,798,843.00

Special Education Indirect Cost Rate: **14.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41925
Report R0416

Michigan Virtual Charter Academy
1620 E ELZA AVE
HAZEL PARK, MI 48030

Indirect Costs (Operations & Maintenance):

General Fund	637,028.27
Less: Capital Outlay	488,866.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	148,162.27

Direct Costs:

General Fund	34,621,095.31
Less: Capital Outlay	357,366.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,263,728.92

Special Education Indirect Cost Rate: **0.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41926
Report R0416

Hope Academy of West Michigan
240 BROWN ST SE
Grand Rapids, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	377,619.00
Less: Capital Outlay	15,967.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	361,652.00

Direct Costs:

General Fund	4,017,196.00
Less: Capital Outlay	2,715.00
Less: Facilities Acquisition	130,447.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,884,034.00

Special Education Indirect Cost Rate: **9.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41928
Report R0416

River City Scholars Charter Academy
944 EVERGREEN ST SE
Grand Rapids, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	1,500,479.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,500,479.00

Direct Costs:

General Fund	4,783,315.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,783,315.00

Special Education Indirect Cost Rate: **31.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41929
Report R0416

NexTech High School
801 BROADWAY AVE NW STE 225
GRAND RAPIDS, MI 49504

Indirect Costs (Operations & Maintenance):

General Fund	76,734.00
Less: Capital Outlay	390.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	76,344.00

Direct Costs:

General Fund	1,471,724.00
Less: Capital Outlay	10,763.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	65,454.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,526,415.00

Special Education Indirect Cost Rate: **5.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41930
Report R0416

Grand River Preparatory High School
650 52ND ST SE
Kentwood, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	1,346,916.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,346,916.00

Direct Costs:

General Fund	7,041,134.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,041,134.00

Special Education Indirect Cost Rate: **19.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41931
Report R0416

PrepNet Virtual Academy
3850 BROADMOOR AVE SE
GRAND RAPIDS, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	41,943.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	41,943.00

Direct Costs:

General Fund	13,642,557.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,642,557.00

Special Education Indirect Cost Rate: **0.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 41932
Report R0416

Gerald Dawkins Academy
1050 FISK ST SE
GRAND RAPIDS, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	177,412.30
Less: Capital Outlay	2,067.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	175,344.35

Direct Costs:

General Fund	2,660,510.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,660,510.23

Special Education Indirect Cost Rate: **6.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 42030
Report R0416

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Indirect Costs (Operations & Maintenance):

General Fund	28,354.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	28,354.00

Direct Costs:

General Fund	250,594.00
Less: Capital Outlay	2,584.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	248,010.00

Special Education Indirect Cost Rate: **11.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 43040
Report R0416

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Indirect Costs (Operations & Maintenance):

General Fund	1,250,241.15
Less: Capital Outlay	51,090.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,077.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,218,228.15

Direct Costs:

General Fund	10,679,529.79
Less: Capital Outlay	189,206.00
Less: Facilities Acquisition	4,345.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	672,119.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,158,098.73

Special Education Indirect Cost Rate: **10.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 44010
Report R0416

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Indirect Costs (Operations & Maintenance):

General Fund	5,987,420.50
Less: Capital Outlay	917,278.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,311.88
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,088,453.72

Direct Costs:

General Fund	57,040,246.70
Less: Capital Outlay	226,292.42
Less: Facilities Acquisition	600,144.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,089,065.91
Less: Capital Outlay	314,647.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	58,988,228.48

Special Education Indirect Cost Rate: **8.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 44020
Report R0416

Almont Community Schools
4701 HOWLAND RD
ALMONT, MI 48003

Indirect Costs (Operations & Maintenance):

General Fund	1,739,445.23
Less: Capital Outlay	624.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,738,821.08

Direct Costs:

General Fund	16,299,486.08
Less: Capital Outlay	73,855.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	729,550.83
Less: Capital Outlay	2,890.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,952,290.72

Special Education Indirect Cost Rate: **10.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 44050
Report R0416

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Indirect Costs (Operations & Maintenance):

General Fund	724,521.06
Less: Capital Outlay	40,963.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	683,557.13

Direct Costs:

General Fund	7,065,081.74
Less: Capital Outlay	62,281.46
Less: Facilities Acquisition	17,250.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	543,714.63
Less: Capital Outlay	117,367.02
Less: Facilities Acquisition	9,118.00
Total Direct (less Capital)	7,402,779.89

Special Education Indirect Cost Rate: **9.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 44060
Report R0416

Imlay City Community Schools
634 W BORLAND RD
IMLAY CITY, MI 48444

Indirect Costs (Operations & Maintenance):

General Fund	2,841,014.34
Less: Capital Outlay	289,069.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,551,944.77

Direct Costs:

General Fund	25,364,659.69
Less: Capital Outlay	163,025.99
Less: Facilities Acquisition	1,404,537.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,663,993.03
Less: Capital Outlay	81,555.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,379,534.53

Special Education Indirect Cost Rate: **10.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 44090
Report R0416

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Indirect Costs (Operations & Maintenance):

General Fund	3,025,839.11
Less: Capital Outlay	533,366.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,492,472.82

Direct Costs:

General Fund	26,167,055.40
Less: Capital Outlay	774,669.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,862,979.84
Less: Capital Outlay	164,576.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,090,789.04

Special Education Indirect Cost Rate: **9.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 44901
Report R0416

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Indirect Costs (Operations & Maintenance):

General Fund	552,295.18
Less: Capital Outlay	57,086.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	495,208.48

Direct Costs:

General Fund	5,246,758.71
Less: Capital Outlay	52,055.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	199,650.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,394,354.07

Special Education Indirect Cost Rate: **9.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 45010
Report R0416

Glen Lake Community Schools
3375 W BURDICKVILLE RD
MAPLE CITY, MI 49664

Indirect Costs (Operations & Maintenance):

General Fund	1,328,903.71
Less: Capital Outlay	5,787.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,323,115.97

Direct Costs:

General Fund	15,245,866.60
Less: Capital Outlay	353,054.80
Less: Facilities Acquisition	34,923.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	944,489.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,802,378.03

Special Education Indirect Cost Rate: **8.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 45020
Report R0416

Leland Public School District
P.O. Box 498
Leland, MI 49654

Indirect Costs (Operations & Maintenance):

General Fund	879,392.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	879,392.62

Direct Costs:

General Fund	7,538,307.59
Less: Capital Outlay	79,400.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	384,716.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,843,623.98

Special Education Indirect Cost Rate: **11.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 45040
Report R0416

Northport Public School District
104 S WING ST
NORTHPORT, MI 49670

Indirect Costs (Operations & Maintenance):

General Fund	645,800.22
Less: Capital Outlay	2,621.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	643,179.13

Direct Costs:

General Fund	4,283,716.72
Less: Capital Outlay	60,568.42
Less: Facilities Acquisition	30,861.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	346,826.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,539,113.37

Special Education Indirect Cost Rate: **14.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 45050
Report R0416

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Indirect Costs (Operations & Maintenance):

General Fund	1,101,496.13
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,101,496.13

Direct Costs:

General Fund	7,869,813.41
Less: Capital Outlay	75,407.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	302,251.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,096,658.24

Special Education Indirect Cost Rate: **13.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 45901
Report R0416

Leelanau Montessori Public School Academy
7401 E DUCK LAKE RD
Lake Leelanau, MI 49653

Indirect Costs (Operations & Maintenance):

General Fund	197,022.73
Less: Capital Outlay	3,547.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	193,475.23

Direct Costs:

General Fund	1,264,812.06
Less: Capital Outlay	3,271.20
Less: Facilities Acquisition	18,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,243,140.86

Special Education Indirect Cost Rate: **15.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46010
Report R0416

Adrian Public Schools
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Indirect Costs (Operations & Maintenance):

General Fund	4,465,236.51
Less: Capital Outlay	22,425.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,960.04
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,449,771.27

Direct Costs:

General Fund	39,099,507.93
Less: Capital Outlay	149,843.44
Less: Facilities Acquisition	302,837.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,432,400.67
Less: Capital Outlay	238,729.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,840,497.62

Special Education Indirect Cost Rate: **10.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46020
Report R0416

Addison Community Schools
219 N COMSTOCK ST
ADDISON, MI 49220

Indirect Costs (Operations & Maintenance):

General Fund	1,093,578.96
Less: Capital Outlay	21,541.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,072,037.44

Direct Costs:

General Fund	8,851,835.56
Less: Capital Outlay	64,887.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	994,816.10
Less: Capital Outlay	13,223.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,768,539.75

Special Education Indirect Cost Rate: **10.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46040
Report R0416

Blissfield Community Schools
630 S LANE ST
BLISSFIELD, MI 49228

Indirect Costs (Operations & Maintenance):

General Fund	1,621,256.12
Less: Capital Outlay	136,732.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,484,523.38

Direct Costs:

General Fund	13,604,228.06
Less: Capital Outlay	251,597.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	667,964.84
Less: Capital Outlay	29,911.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,990,684.86

Special Education Indirect Cost Rate: **10.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46050
Report R0416

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Indirect Costs (Operations & Maintenance):

General Fund	902,457.66
Less: Capital Outlay	4,445.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	898,012.13

Direct Costs:

General Fund	4,603,796.71
Less: Capital Outlay	58,704.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	375,145.00
Less: Capital Outlay	13,922.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,906,315.25

Special Education Indirect Cost Rate: **18.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46060
Report R0416

Clinton Community Schools
340 E MICHIGAN AVE
CLINTON, MI 49236

Indirect Costs (Operations & Maintenance):

General Fund	1,950,762.50
Less: Capital Outlay	197,030.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,753,732.31

Direct Costs:

General Fund	15,146,256.74
Less: Capital Outlay	157,615.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	756,422.51
Less: Capital Outlay	106,430.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,638,633.29

Special Education Indirect Cost Rate: **11.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46080
Report R0416

Hudson Area Schools
781 N MAPLE GROVE AVE
HUDSON, MI 49247

Indirect Costs (Operations & Maintenance):

General Fund	1,452,533.48
Less: Capital Outlay	4,708.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,447,824.82

Direct Costs:

General Fund	15,348,740.67
Less: Capital Outlay	485,997.43
Less: Facilities Acquisition	29,874.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	982,802.64
Less: Capital Outlay	2,365.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,813,306.34

Special Education Indirect Cost Rate: **9.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46090
Report R0416

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Indirect Costs (Operations & Maintenance):

General Fund	1,566,516.32
Less: Capital Outlay	43,612.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,522,903.64

Direct Costs:

General Fund	22,058,597.01
Less: Capital Outlay	367,396.53
Less: Facilities Acquisition	602,530.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,238,701.73
Less: Capital Outlay	108,526.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,218,845.55

Special Education Indirect Cost Rate: **6.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46100
Report R0416

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Indirect Costs (Operations & Maintenance):

General Fund	948,769.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	948,769.16

Direct Costs:

General Fund	6,575,715.49
Less: Capital Outlay	64,384.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	517,634.05
Less: Capital Outlay	5,384.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,023,580.76

Special Education Indirect Cost Rate: **13.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46110
Report R0416

Onsted Community Schools
10109 Slee Rd
Onsted, MI 49265

Indirect Costs (Operations & Maintenance):

General Fund	1,919,789.21
Less: Capital Outlay	36,155.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,883,634.10

Direct Costs:

General Fund	16,227,986.34
Less: Capital Outlay	4,572.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	916,211.85
Less: Capital Outlay	45,379.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,094,245.62

Special Education Indirect Cost Rate: **11.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46130
Report R0416

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Indirect Costs (Operations & Maintenance):

General Fund	1,366,462.62
Less: Capital Outlay	104,960.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,261,502.37

Direct Costs:

General Fund	10,044,823.87
Less: Capital Outlay	65,786.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	647,698.48
Less: Capital Outlay	40,525.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,586,210.79

Special Education Indirect Cost Rate: **11.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 46140
Report R0416

Tecumseh Public Schools
760 BROWN ST
TECUMSEH, MI 49286

Indirect Costs (Operations & Maintenance):

General Fund	3,849,328.78
Less: Capital Outlay	9,918.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,839,409.97

Direct Costs:

General Fund	30,264,735.77
Less: Capital Outlay	315,042.57
Less: Facilities Acquisition	484,650.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,528,271.30
Less: Capital Outlay	983.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,992,331.42

Special Education Indirect Cost Rate: **12.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47010
Report R0416

Brighton Area Schools
125 S CHURCH ST
BRIGHTON, MI 48116

Indirect Costs (Operations & Maintenance):

General Fund	9,622,729.62
Less: Capital Outlay	2,131,289.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,491,439.86

Direct Costs:

General Fund	111,332,767.85
Less: Capital Outlay	1,440,642.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,298,062.98
Less: Capital Outlay	979,928.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	113,210,260.05

Special Education Indirect Cost Rate: **6.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47030
Report R0416

Fowlerville Community Schools
7677 W SHARPE RD STE A
FOWLERVILLE, MI 48836

Indirect Costs (Operations & Maintenance):

General Fund	3,753,759.87
Less: Capital Outlay	16,832.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	979.31
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,737,907.18

Direct Costs:

General Fund	30,535,598.24
Less: Capital Outlay	837,066.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,922,566.80
Less: Capital Outlay	138,188.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,482,910.55

Special Education Indirect Cost Rate: **11.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47060
Report R0416

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):

General Fund	7,855,300.96
Less: Capital Outlay	116,911.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,738,389.83

Direct Costs:

General Fund	61,025,496.60
Less: Capital Outlay	102,273.52
Less: Facilities Acquisition	710,422.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,821,359.00
Less: Capital Outlay	130,385.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,903,774.16

Special Education Indirect Cost Rate: **12.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47070
Report R0416

Howell Public Schools
411 N HIGHLANDER WAY
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):

General Fund	8,346,398.32
Less: Capital Outlay	59,397.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,691.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,307,692.67

Direct Costs:

General Fund	92,338,668.35
Less: Capital Outlay	408,246.61
Less: Facilities Acquisition	981,705.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,377,067.89
Less: Capital Outlay	168,971.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	95,156,812.23

Special Education Indirect Cost Rate: **8.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47080
Report R0416

Pinckney Community Schools
2130 E M 36
PINCKNEY, MI 48169

Indirect Costs (Operations & Maintenance):

General Fund	4,137,807.08
Less: Capital Outlay	87,129.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	941.66
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,051,618.83

Direct Costs:

General Fund	24,937,951.37
Less: Capital Outlay	114,997.00
Less: Facilities Acquisition	22,067.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,566,102.04
Less: Capital Outlay	36,432.20
Less: Facilities Acquisition	3,140.00
Total Direct (less Capital)	26,327,416.28

Special Education Indirect Cost Rate: **15.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47900
Report R0416

Light of the World Academy
550 E HAMBURG ST
Pinckney, MI 48169

Indirect Costs (Operations & Maintenance):

General Fund	266,541.89
Less: Capital Outlay	34,686.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	231,855.34

Direct Costs:

General Fund	2,423,808.53
Less: Capital Outlay	22,934.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,400,873.84

Special Education Indirect Cost Rate: **9.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47901
Report R0416

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Indirect Costs (Operations & Maintenance):

General Fund	474,383.21
Less: Capital Outlay	384,704.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	89,679.21

Direct Costs:

General Fund	1,182,088.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,182,088.47

Special Education Indirect Cost Rate: **7.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47902
Report R0416

Charyl Stockwell Academy
9758 E HIGHLAND RD
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):

General Fund	1,524,504.00
Less: Capital Outlay	104,878.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,419,626.00

Direct Costs:

General Fund	13,108,339.00
Less: Capital Outlay	43,867.00
Less: Facilities Acquisition	183,022.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	676,001.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,557,451.00

Special Education Indirect Cost Rate: **10.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 47903
Report R0416

FlexTech High School
7707 CONFERENCE CENTER DR
Brighton, MI 48114

Indirect Costs (Operations & Maintenance):

General Fund	244,168.00
Less: Capital Outlay	19,533.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	224,635.00

Direct Costs:

General Fund	1,954,744.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,954,744.00

Special Education Indirect Cost Rate: **11.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 48040
Report R0416

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Indirect Costs (Operations & Maintenance):

General Fund	981,957.08
Less: Capital Outlay	250,616.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	731,340.47

Direct Costs:

General Fund	7,416,556.19
Less: Capital Outlay	15,833.69
Less: Facilities Acquisition	238,309.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	308,632.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,471,046.35

Special Education Indirect Cost Rate: **9.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 49010
Report R0416

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Indirect Costs (Operations & Maintenance):

General Fund	879,681.67
Less: Capital Outlay	50,221.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	829,459.94

Direct Costs:

General Fund	6,166,168.06
Less: Capital Outlay	23,804.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	373,961.54
Less: Capital Outlay	16,582.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,499,742.33

Special Education Indirect Cost Rate: **12.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 49020
Report R0416

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Indirect Costs (Operations & Maintenance):

General Fund	22,893.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	22,893.08

Direct Costs:

General Fund	163,599.77
Less: Capital Outlay	513.00
Less: Facilities Acquisition	1,026.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	162,060.77

Special Education Indirect Cost Rate: **14.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 49040
Report R0416

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Indirect Costs (Operations & Maintenance):

General Fund	612,260.61
Less: Capital Outlay	7,470.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	604,790.60

Direct Costs:

General Fund	3,769,352.89
Less: Capital Outlay	18,829.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	190,400.44
Less: Capital Outlay	14,648.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,926,275.65

Special Education Indirect Cost Rate: **15.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 49055
Report R0416

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Indirect Costs (Operations & Maintenance):

General Fund	453,226.00
Less: Capital Outlay	12,584.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	440,641.30

Direct Costs:

General Fund	5,490,227.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	224,097.46
Less: Capital Outlay	14,643.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,699,682.40

Special Education Indirect Cost Rate: **7.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 49070
Report R0416

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Indirect Costs (Operations & Maintenance):

General Fund	242,490.64
Less: Capital Outlay	2,536.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	239,954.15

Direct Costs:

General Fund	1,951,344.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	95,154.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,046,498.79

Special Education Indirect Cost Rate: **11.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 49110
Report R0416

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Indirect Costs (Operations & Maintenance):

General Fund	398,200.38
Less: Capital Outlay	21,297.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	376,903.38

Direct Costs:

General Fund	2,497,959.04
Less: Capital Outlay	5,922.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	100,193.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,592,229.44

Special Education Indirect Cost Rate: **14.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 49901
Report R0416

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Indirect Costs (Operations & Maintenance):

General Fund	139,468.04
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	139,468.04

Direct Costs:

General Fund	1,676,462.52
Less: Capital Outlay	86,700.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	123,354.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,713,116.52

Special Education Indirect Cost Rate: **8.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50010
Report R0416

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	4,319,035.90
Less: Capital Outlay	398,955.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,920,079.97

Direct Costs:

General Fund	38,123,484.92
Less: Capital Outlay	172,206.41
Less: Facilities Acquisition	89,552.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,094,049.71
Less: Capital Outlay	122,045.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,833,730.48

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50020
Report R0416

Eastpointe Community Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Indirect Costs (Operations & Maintenance):

General Fund	4,772,179.06
Less: Capital Outlay	1,662.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,770,516.88

Direct Costs:

General Fund	33,647,149.26
Less: Capital Outlay	1,490,534.54
Less: Facilities Acquisition	2,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,682,959.62
Less: Capital Outlay	242.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,836,832.09

Special Education Indirect Cost Rate: **14.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50030
Report R0416

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	7,849,371.90
Less: Capital Outlay	216,599.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,632,772.33

Direct Costs:

General Fund	58,280,526.58
Less: Capital Outlay	1,436.49
Less: Facilities Acquisition	48,294.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,776,178.55
Less: Capital Outlay	617,775.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	61,389,198.76

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50040
Report R0416

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Indirect Costs (Operations & Maintenance):

General Fund	8,627,128.34
Less: Capital Outlay	38,796.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,588,331.75

Direct Costs:

General Fund	68,284,166.51
Less: Capital Outlay	395,694.58
Less: Facilities Acquisition	454,095.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,946,709.78
Less: Capital Outlay	121,006.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	71,260,079.50

Special Education Indirect Cost Rate: **12.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50050
Report R0416

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Indirect Costs (Operations & Maintenance):

General Fund	2,684,951.23
Less: Capital Outlay	6,174.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,678,776.56

Direct Costs:

General Fund	23,578,453.82
Less: Capital Outlay	346,023.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,226,680.93
Less: Capital Outlay	27,287.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,431,824.51

Special Education Indirect Cost Rate: **10.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50070
Report R0416

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Indirect Costs (Operations & Maintenance):

General Fund	3,622,841.85
Less: Capital Outlay	22,420.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,600,421.85

Direct Costs:

General Fund	23,248,265.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	127,510.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,621,852.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,742,607.34

Special Education Indirect Cost Rate: **14.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50080
Report R0416

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Indirect Costs (Operations & Maintenance):

General Fund	18,416,099.61
Less: Capital Outlay	2,084,740.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,331,359.13

Direct Costs:

General Fund	187,887,592.42
Less: Capital Outlay	27,013.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,054,547.02
Less: Capital Outlay	1,012,497.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	195,902,628.73

Special Education Indirect Cost Rate: **8.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50090
Report R0416

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Indirect Costs (Operations & Maintenance):

General Fund	4,336,663.40
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	177,550.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,514,213.64

Direct Costs:

General Fund	33,812,638.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	3,238.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,914,720.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,724,119.69

Special Education Indirect Cost Rate: **12.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50100
Report R0416

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Indirect Costs (Operations & Maintenance):

General Fund	7,287,585.47
Less: Capital Outlay	128,965.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,484.67
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,169,104.62

Direct Costs:

General Fund	60,599,036.34
Less: Capital Outlay	197,273.04
Less: Facilities Acquisition	89,985.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,108,535.72
Less: Capital Outlay	27,078.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	64,393,236.02

Special Education Indirect Cost Rate: **11.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50120
Report R0416

Lake Shore Public Schools (Macomb)
23055 MASONIC BLVD
ST CLR SHORES, MI 48082

Indirect Costs (Operations & Maintenance):

General Fund	5,500,653.17
Less: Capital Outlay	40,272.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,460,380.55

Direct Costs:

General Fund	42,238,190.78
Less: Capital Outlay	332,784.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,942,078.46
Less: Capital Outlay	162,128.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,685,356.62

Special Education Indirect Cost Rate: **12.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50130
Report R0416

Lakeview Public Schools (Macomb)
28301 Little Mack Ave
Saint Clair Shores, MI 48081

Indirect Costs (Operations & Maintenance):

General Fund	5,383,261.22
Less: Capital Outlay	204,575.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,178,686.22

Direct Costs:

General Fund	56,903,438.33
Less: Capital Outlay	51,487.36
Less: Facilities Acquisition	21,425.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,571,486.41
Less: Capital Outlay	388,709.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	59,013,302.15

Special Education Indirect Cost Rate: **8.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50140
Report R0416

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Indirect Costs (Operations & Maintenance):

General Fund	12,377,223.89
Less: Capital Outlay	76,587.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	43,774.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,344,411.42

Direct Costs:

General Fund	135,364,263.90
Less: Capital Outlay	943,819.51
Less: Facilities Acquisition	15,274.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,252,314.70
Less: Capital Outlay	887,661.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	139,769,823.09

Special Education Indirect Cost Rate: **8.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50160
Report R0416

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	2,257,209.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,257,209.95

Direct Costs:

General Fund	12,181,711.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	31,150.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	681,686.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,832,247.33

Special Education Indirect Cost Rate: **17.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50170
Report R0416

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Indirect Costs (Operations & Maintenance):

General Fund	2,761,724.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,761,724.07

Direct Costs:

General Fund	18,879,627.78
Less: Capital Outlay	441,480.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,170,390.36
Less: Capital Outlay	9,850.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,598,686.63

Special Education Indirect Cost Rate: **14.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50180
Report R0416

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Indirect Costs (Operations & Maintenance):

General Fund	2,205,019.30
Less: Capital Outlay	4,021.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	342.38
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,201,340.68

Direct Costs:

General Fund	20,030,777.57
Less: Capital Outlay	54,775.42
Less: Facilities Acquisition	31,580.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	978,756.09
Less: Capital Outlay	26,264.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,896,913.25

Special Education Indirect Cost Rate: **10.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50190
Report R0416

Romeo Community Schools
316 N MAIN ST
ROMEEO, MI 48065

Indirect Costs (Operations & Maintenance):

General Fund	6,575,499.06
Less: Capital Outlay	148,330.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,427,168.62

Direct Costs:

General Fund	66,438,717.32
Less: Capital Outlay	328,657.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,969,524.26
Less: Capital Outlay	227,431.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,852,152.70

Special Education Indirect Cost Rate: **9.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50200
Report R0416

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Indirect Costs (Operations & Maintenance):

General Fund	2,715,701.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,715,701.80

Direct Costs:

General Fund	22,512,265.82
Less: Capital Outlay	55,634.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,426,709.65
Less: Capital Outlay	69,956.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,813,384.55

Special Education Indirect Cost Rate: **11.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50210
Report R0416

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Indirect Costs (Operations & Maintenance):

General Fund	43,685,298.37
Less: Capital Outlay	10,466,115.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	33,219,182.88

Direct Costs:

General Fund	342,787,542.03
Less: Capital Outlay	10,194,476.87
Less: Facilities Acquisition	31,313.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	14,694,837.63
Less: Capital Outlay	690,335.22
Less: Facilities Acquisition	1,995,056.95
Total Direct (less Capital)	344,571,197.62

Special Education Indirect Cost Rate: **9.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50220
Report R0416

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	4,524,357.83
Less: Capital Outlay	137,925.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,386,432.83

Direct Costs:

General Fund	40,586,871.67
Less: Capital Outlay	1,018,193.13
Less: Facilities Acquisition	4,649.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,172,481.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,736,510.67

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50230
Report R0416

Warren Consolidated Schools
31300 ANITA DR
WARREN, MI 48093

Indirect Costs (Operations & Maintenance):

General Fund	22,083,987.97
Less: Capital Outlay	486,830.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	243,176.07
Less: Capital Outlay	0.00
Total Indirect (less Capital)	21,840,333.29

Direct Costs:

General Fund	203,769,255.90
Less: Capital Outlay	693,848.48
Less: Facilities Acquisition	999,999.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,563,784.09
Less: Capital Outlay	196,537.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	211,442,655.23

Special Education Indirect Cost Rate: **10.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50240
Report R0416

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	4,739,627.09
Less: Capital Outlay	40,595.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,699,031.86

Direct Costs:

General Fund	41,421,916.69
Less: Capital Outlay	48,542.73
Less: Facilities Acquisition	15,300.00
Special Education Fund	4,574,556.31
Less: Capital Outlay	12,973.60
Less: Facilities Acquisition	0.00
School Lunch Fund	2,617,267.49
Less: Capital Outlay	152,047.06
Less: Facilities Acquisition	233,413.04
Total Direct (less Capital)	48,151,464.06

Special Education Indirect Cost Rate: **9.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50901
Report R0416

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Indirect Costs (Operations & Maintenance):

General Fund	179,698.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	179,698.17

Direct Costs:

General Fund	1,137,113.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,137,113.67

Special Education Indirect Cost Rate: **15.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50902
Report R0416

Michigan Collegiate
16911 EASTLAND ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	1,293,573.70
Less: Capital Outlay	104,893.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,188,680.70

Direct Costs:

General Fund	10,504,523.93
Less: Capital Outlay	60,923.67
Less: Facilities Acquisition	1,040,500.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	683,134.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,086,234.86

Special Education Indirect Cost Rate: **11.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50903
Report R0416

Huron Academy
36301 UTICA RD
CLINTON TWP, MI 48035

Indirect Costs (Operations & Maintenance):

General Fund	555,599.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	555,599.00

Direct Costs:

General Fund	6,980,897.00
Less: Capital Outlay	3,529.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	469,500.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,446,868.00

Special Education Indirect Cost Rate: **7.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50905
Report R0416

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Indirect Costs (Operations & Maintenance):

General Fund	624,019.20
Less: Capital Outlay	119,393.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	504,625.86

Direct Costs:

General Fund	4,794,209.49
Less: Capital Outlay	168,971.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	191,247.22
Less: Capital Outlay	19,912.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,796,572.42

Special Education Indirect Cost Rate: **10.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50906
Report R0416

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Indirect Costs (Operations & Maintenance):

General Fund	1,029,973.06
Less: Capital Outlay	139,572.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	890,400.76

Direct Costs:

General Fund	6,891,507.88
Less: Capital Outlay	16,425.99
Less: Facilities Acquisition	66,759.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	303,539.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,111,862.07

Special Education Indirect Cost Rate: **12.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50908
Report R0416

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	278,532.00
Less: Capital Outlay	27,958.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	250,574.00

Direct Costs:

General Fund	3,039,810.00
Less: Capital Outlay	358.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	202,437.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,241,889.00

Special Education Indirect Cost Rate: **7.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50909
Report R0416

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	1,290,122.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,290,122.00

Direct Costs:

General Fund	6,769,434.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,769,434.00

Special Education Indirect Cost Rate: **19.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50911
Report R0416

Academy of Warren
13943 E 8 MILE RD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	1,638,873.00
Less: Capital Outlay	16,103.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,622,770.00

Direct Costs:

General Fund	9,563,932.00
Less: Capital Outlay	6,571.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	961,443.00
Less: Capital Outlay	20,510.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,498,294.00

Special Education Indirect Cost Rate: **15.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50912
Report R0416

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	1,578,535.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,578,535.00

Direct Costs:

General Fund	6,724,161.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,724,161.00

Special Education Indirect Cost Rate: **23.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50913
Report R0416

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Indirect Costs (Operations & Maintenance):

General Fund	231,094.77
Less: Capital Outlay	12,699.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	218,395.54

Direct Costs:

General Fund	2,208,454.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	14,220.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	181,881.08
Less: Capital Outlay	10,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,366,115.96

Special Education Indirect Cost Rate: **9.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50914
Report R0416

Macomb Montessori Academy
14057 E 9 MILE RD
Warren, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	338,302.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	338,302.31

Direct Costs:

General Fund	3,026,510.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	98,024.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	227,770.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,156,257.21

Special Education Indirect Cost Rate: **10.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50915
Report R0416

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	344,860.00
Less: Capital Outlay	428.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	344,432.00

Direct Costs:

General Fund	1,245,063.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	205,005.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,450,068.30

Special Education Indirect Cost Rate: **23.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50917
Report R0416

Red Oak Academy
22280 E PRICE DR
CLINTON TWP, MI 48035

Indirect Costs (Operations & Maintenance):

General Fund	474,396.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	474,396.45

Direct Costs:

General Fund	950,747.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	19,598.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	45,443.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	976,592.50

Special Education Indirect Cost Rate: **48.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50918
Report R0416

Center Line Preparatory Academy
8155 RITTER
CENTER LINE, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	1,740,545.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,740,545.00

Direct Costs:

General Fund	10,939,723.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	23,137,374.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,077,097.00

Special Education Indirect Cost Rate: **5.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 50920
Report R0416

New Dawn Academy of Warren
8200 IRVING RD
STERLING HTS, MI 48312

Indirect Costs (Operations & Maintenance):

General Fund	755,492.64
Less: Capital Outlay	244,219.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	511,272.71

Direct Costs:

General Fund	2,558,180.92
Less: Capital Outlay	17,119.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,371.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,776,433.59

Special Education Indirect Cost Rate: **18.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 51020
 Report R0416

Bear Lake Schools
 7748 CODY ST
 BEAR LAKE, MI 49614

Indirect Costs (Operations & Maintenance):	
General Fund	479,750.47
Less: Capital Outlay	62,424.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	417,325.99

Direct Costs:	
General Fund	3,826,703.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	39,934.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	419,389.98
Less: Capital Outlay	83,846.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,122,311.67

Special Education Indirect Cost Rate: **10.12%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 51045
Report R0416

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Indirect Costs (Operations & Maintenance):

General Fund	1,407,487.75
Less: Capital Outlay	666,170.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	741,317.13

Direct Costs:

General Fund	6,731,961.31
Less: Capital Outlay	143,550.00
Less: Facilities Acquisition	43,139.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	690,397.87
Less: Capital Outlay	40,595.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,195,073.73

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 51060
Report R0416

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Indirect Costs (Operations & Maintenance):

General Fund	836,331.02
Less: Capital Outlay	27,488.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	808,842.24

Direct Costs:

General Fund	4,396,451.01
Less: Capital Outlay	36,636.55
Less: Facilities Acquisition	42,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	427,056.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,744,870.63

Special Education Indirect Cost Rate: **17.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 51070
Report R0416

Manistee Area Public Schools
525 12TH ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	2,247,244.31
Less: Capital Outlay	59,514.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,187,730.31

Direct Costs:

General Fund	15,404,072.25
Less: Capital Outlay	146,051.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,427,109.21
Less: Capital Outlay	98,740.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,586,389.94

Special Education Indirect Cost Rate: **13.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 51903
Report R0416

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	76,987.40
Less: Capital Outlay	13,617.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	63,370.40

Direct Costs:

General Fund	714,061.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	714,061.85

Special Education Indirect Cost Rate: **8.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 51905
Report R0416

Michigan Great Lakes Virtual Academy
50 FILER ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	152,975.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	152,975.20

Direct Costs:

General Fund	47,990,054.30
Less: Capital Outlay	248,056.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,741,997.40

Special Education Indirect Cost Rate: **0.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52015
Report R0416

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

Indirect Costs (Operations & Maintenance):

General Fund	1,737,342.58
Less: Capital Outlay	51,389.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,613.71
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,698,567.22

Direct Costs:

General Fund	16,610,408.19
Less: Capital Outlay	346,760.72
Less: Facilities Acquisition	19,195.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	510,471.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,754,923.82

Special Education Indirect Cost Rate: **10.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52040
Report R0416

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Indirect Costs (Operations & Maintenance):

General Fund	1,280,997.61
Less: Capital Outlay	18,903.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,262,094.37

Direct Costs:

General Fund	13,877,876.79
Less: Capital Outlay	251,394.42
Less: Facilities Acquisition	68,970.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,063,169.19
Less: Capital Outlay	10,323.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,610,357.31

Special Education Indirect Cost Rate: **8.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52090
Report R0416

Negaunee Public Schools
500 W ARCH ST
NEGAUNEE, MI 49866

Indirect Costs (Operations & Maintenance):

General Fund	1,621,758.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	34,547.44
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,656,305.75

Direct Costs:

General Fund	20,414,275.61
Less: Capital Outlay	936,593.03
Less: Facilities Acquisition	12,730.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	836,326.64
Less: Capital Outlay	84,517.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,216,761.47

Special Education Indirect Cost Rate: **8.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52100
Report R0416

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Indirect Costs (Operations & Maintenance):

General Fund	185,195.03
Less: Capital Outlay	220.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	826.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	185,800.91

Direct Costs:

General Fund	1,479,956.26
Less: Capital Outlay	10,749.91
Less: Facilities Acquisition	17,869.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	82,912.76
Less: Capital Outlay	1,369.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,532,880.28

Special Education Indirect Cost Rate: **12.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52110
Report R0416

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Indirect Costs (Operations & Maintenance):

General Fund	454,725.25
Less: Capital Outlay	1,489.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	453,235.27

Direct Costs:

General Fund	2,268,629.97
Less: Capital Outlay	14,864.05
Less: Facilities Acquisition	19,257.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	141,130.42
Less: Capital Outlay	269.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,375,369.60

Special Education Indirect Cost Rate: **19.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52160
Report R0416

Wells Township School District
38211 COUNTY ROAD 426
ARNOLD, MI 49819

Indirect Costs (Operations & Maintenance):

General Fund	53,577.82
Less: Capital Outlay	5,280.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	48,297.37

Direct Costs:

General Fund	497,027.51
Less: Capital Outlay	5,603.07
Less: Facilities Acquisition	2,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	40,077.98
Less: Capital Outlay	543.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	528,459.42

Special Education Indirect Cost Rate: **9.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52170
Report R0416

Marquette Area Public Schools
1201 W FAIR AVE
MARQUETTE, MI 49855

Indirect Costs (Operations & Maintenance):

General Fund	4,822,642.26
Less: Capital Outlay	542,368.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,827.51
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,295,100.94

Direct Costs:

General Fund	42,287,952.91
Less: Capital Outlay	521,712.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,012,019.16
Less: Capital Outlay	153,423.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,624,836.14

Special Education Indirect Cost Rate: **9.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52180
Report R0416

Ishpeming Public School District No. 1
319 E DIVISION ST
ISHPEMING, MI 49849

Indirect Costs (Operations & Maintenance):

General Fund	1,188,176.36
Less: Capital Outlay	7,476.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	177.11
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,180,876.56

Direct Costs:

General Fund	10,147,013.24
Less: Capital Outlay	371,749.09
Less: Facilities Acquisition	41,073.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	517,580.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	116,489.00
Total Direct (less Capital)	10,135,282.64

Special Education Indirect Cost Rate: **11.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 52901
Report R0416

North Star Montessori Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Indirect Costs (Operations & Maintenance):

General Fund	238,560.07
Less: Capital Outlay	6,444.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	232,115.67

Direct Costs:

General Fund	2,242,994.69
Less: Capital Outlay	70,500.00
Less: Facilities Acquisition	72,040.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	122,131.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,222,586.18

Special Education Indirect Cost Rate: **10.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 53010
Report R0416

Mason County Central Schools
300 W BROADWAY AVE
SCOTTVILLE, MI 49454

Indirect Costs (Operations & Maintenance):

General Fund	1,398,942.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,845.35
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,410,788.12

Direct Costs:

General Fund	15,730,178.82
Less: Capital Outlay	595,480.00
Less: Facilities Acquisition	111,153.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,015,885.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,039,431.36

Special Education Indirect Cost Rate: **8.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 53020
Report R0416

Mason County Eastern Schools
18 S MAIN ST
CUSTER, MI 49405

Indirect Costs (Operations & Maintenance):

General Fund	1,010,446.33
Less: Capital Outlay	125.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,010,321.03

Direct Costs:

General Fund	4,805,692.87
Less: Capital Outlay	75,340.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	331,702.33
Less: Capital Outlay	15,514.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,046,540.42

Special Education Indirect Cost Rate: **20.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 53040
Report R0416

Ludington Area School District
809 E TINKHAM AVE
LUDINGTON, MI 49431

Indirect Costs (Operations & Maintenance):

General Fund	2,263,524.24
Less: Capital Outlay	4,256.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,259,268.24

Direct Costs:

General Fund	26,170,400.83
Less: Capital Outlay	41,878.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,592,169.72
Less: Capital Outlay	130,768.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,589,924.09

Special Education Indirect Cost Rate: **8.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 53901
Report R0416

Gateway To Success Academy
526 N SCOTTVILLE RD
SCOTTVILLE, MI 49454

Indirect Costs (Operations & Maintenance):

General Fund	178,554.14
Less: Capital Outlay	36,624.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	141,929.90

Direct Costs:

General Fund	1,434,307.97
Less: Capital Outlay	8,828.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,425,479.97

Special Education Indirect Cost Rate: **9.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 54010
Report R0416

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Indirect Costs (Operations & Maintenance):

General Fund	4,746,872.46
Less: Capital Outlay	504,397.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,242,475.41

Direct Costs:

General Fund	29,770,411.96
Less: Capital Outlay	721,623.89
Less: Facilities Acquisition	30,325.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,534,719.54
Less: Capital Outlay	38,220.00
Less: Facilities Acquisition	272,699.24
Total Direct (less Capital)	31,242,262.87

Special Education Indirect Cost Rate: **13.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 54025
Report R0416

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Indirect Costs (Operations & Maintenance):

General Fund	2,375,149.97
Less: Capital Outlay	51,269.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,323,880.75

Direct Costs:

General Fund	23,103,020.16
Less: Capital Outlay	754,029.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,671,663.49
Less: Capital Outlay	59,878.00
Less: Facilities Acquisition	14,820.00
Total Direct (less Capital)	23,945,955.66

Special Education Indirect Cost Rate: **9.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 54040
Report R0416

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Indirect Costs (Operations & Maintenance):

General Fund	1,531,330.56
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,531,330.56

Direct Costs:

General Fund	13,521,441.51
Less: Capital Outlay	43,930.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,000,654.15
Less: Capital Outlay	18,249.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,459,916.46

Special Education Indirect Cost Rate: **10.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 54901
Report R0416

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

Indirect Costs (Operations & Maintenance):

General Fund	486,657.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,020.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	493,677.00

Direct Costs:

General Fund	2,252,097.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	273,459.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,525,556.00

Special Education Indirect Cost Rate: **19.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 55010
Report R0416

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Indirect Costs (Operations & Maintenance):

General Fund	330,176.60
Less: Capital Outlay	2,720.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	327,455.69

Direct Costs:

General Fund	3,022,215.66
Less: Capital Outlay	1,750.00
Less: Facilities Acquisition	18,215.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	215,166.91
Less: Capital Outlay	140.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,217,276.97

Special Education Indirect Cost Rate: **10.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 55100
Report R0416

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Indirect Costs (Operations & Maintenance):

General Fund	1,883,216.20
Less: Capital Outlay	264,704.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,618,511.50

Direct Costs:

General Fund	14,966,928.98
Less: Capital Outlay	65,813.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	801,764.57
Less: Capital Outlay	4,390.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,698,489.83

Special Education Indirect Cost Rate: **10.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 55115
Report R0416

North Central Area Schools
W5465 E 3RD ST
HERMANSVILLE, MI 49847

Indirect Costs (Operations & Maintenance):

General Fund	551,020.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	551,020.76

Direct Costs:

General Fund	4,123,014.15
Less: Capital Outlay	150,454.34
Less: Facilities Acquisition	58,359.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	286,514.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,200,714.86

Special Education Indirect Cost Rate: **13.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 55120
Report R0416

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Indirect Costs (Operations & Maintenance):

General Fund	715,249.23
Less: Capital Outlay	123,449.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	591,799.34

Direct Costs:

General Fund	5,662,844.70
Less: Capital Outlay	17,096.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	380,012.36
Less: Capital Outlay	3,500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,022,260.99

Special Education Indirect Cost Rate: **9.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 55900
Report R0416

Uplift Michigan Academy
W526 DIVISION ST
STEPHENSON, MI 49887

Indirect Costs (Operations & Maintenance):

General Fund	34,683.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	34,683.24

Direct Costs:

General Fund	7,769,883.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,769,883.18

Special Education Indirect Cost Rate: **0.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 55901
Report R0416

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Indirect Costs (Operations & Maintenance):

General Fund	37,786.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	37,786.00

Direct Costs:

General Fund	4,341,119.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	578,893.00
Less: Capital Outlay	138,285.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,781,727.00

Special Education Indirect Cost Rate: **0.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 56010
Report R0416

Midland Public Schools
600 E CARPENTER ST
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	7,050,848.93
Less: Capital Outlay	76,883.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,526.11
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,978,491.40

Direct Costs:

General Fund	103,270,883.70
Less: Capital Outlay	886,030.92
Less: Facilities Acquisition	4,334,724.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,708,510.55
Less: Capital Outlay	183,476.64
Less: Facilities Acquisition	28,106.00
Total Direct (less Capital)	102,547,056.38

Special Education Indirect Cost Rate: **6.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 56020
Report R0416

Bullock Creek School District
1420 S BADOUR RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	2,442,372.43
Less: Capital Outlay	164,282.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	40,538.00
Less: Capital Outlay	40,538.00
Total Indirect (less Capital)	2,278,090.06

Direct Costs:

General Fund	21,518,469.36
Less: Capital Outlay	230,006.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,565,924.41
Less: Capital Outlay	12,178.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,842,209.40

Special Education Indirect Cost Rate: **9.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 56030
Report R0416

Coleman Community Schools
4823 N COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Indirect Costs (Operations & Maintenance):

General Fund	1,000,473.06
Less: Capital Outlay	51,424.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	949,048.46

Direct Costs:

General Fund	8,717,404.21
Less: Capital Outlay	31,528.00
Less: Facilities Acquisition	269,850.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	695,299.77
Less: Capital Outlay	19,248.60
Less: Facilities Acquisition	151,017.46
Total Direct (less Capital)	8,941,059.38

Special Education Indirect Cost Rate: **10.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 56050
Report R0416

Meridian Public Schools
3361 N MERIDIAN RD
SANFORD, MI 48657

Indirect Costs (Operations & Maintenance):

General Fund	1,611,384.09
Less: Capital Outlay	5,150.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,606,234.09

Direct Costs:

General Fund	19,981,539.30
Less: Capital Outlay	603,790.81
Less: Facilities Acquisition	72,749.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,160,708.48
Less: Capital Outlay	16,060.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,449,646.93

Special Education Indirect Cost Rate: **7.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 56901
Report R0416

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	171,879.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	171,879.51

Direct Costs:

General Fund	1,090,986.20
Less: Capital Outlay	16,053.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	78,595.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,153,527.75

Special Education Indirect Cost Rate: **14.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 56903
Report R0416

Academic and Career Education Academy
884 E ISABELLA RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	483,235.11
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	483,235.11

Direct Costs:

General Fund	1,299,838.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	46,868.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,346,706.88

Special Education Indirect Cost Rate: **35.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 57020
Report R0416

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Indirect Costs (Operations & Maintenance):

General Fund	1,537,837.58
Less: Capital Outlay	12,587.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,525,249.78

Direct Costs:

General Fund	14,646,036.98
Less: Capital Outlay	153,409.05
Less: Facilities Acquisition	103,105.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	969,743.35
Less: Capital Outlay	51,783.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,307,482.91

Special Education Indirect Cost Rate: **9.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 57030
Report R0416

McBain Rural Agricultural Schools
107 E MAPLE ST
MC BAIN, MI 49657

Indirect Costs (Operations & Maintenance):

General Fund	1,640,115.22
Less: Capital Outlay	136,185.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,503,929.47

Direct Costs:

General Fund	13,553,745.76
Less: Capital Outlay	240,654.21
Less: Facilities Acquisition	166,217.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,038,404.87
Less: Capital Outlay	97,816.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,087,462.27

Special Education Indirect Cost Rate: **10.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58010
Report R0416

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Indirect Costs (Operations & Maintenance):

General Fund	8,603,621.47
Less: Capital Outlay	682,923.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,920,697.96

Direct Costs:

General Fund	64,484,748.04
Less: Capital Outlay	778,935.01
Less: Facilities Acquisition	730,837.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,862,238.31
Less: Capital Outlay	623,600.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	67,213,613.71

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58020
Report R0416

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Indirect Costs (Operations & Maintenance):

General Fund	3,332,634.20
Less: Capital Outlay	69,470.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,179.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,267,342.95

Direct Costs:

General Fund	35,808,971.80
Less: Capital Outlay	515,111.50
Less: Facilities Acquisition	87,001.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,184,050.22
Less: Capital Outlay	1,566.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,389,343.13

Special Education Indirect Cost Rate: **8.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58030
Report R0416

Bedford Public Schools
1135 SMITH RD
TEMPERANCE, MI 48182

Indirect Costs (Operations & Maintenance):

General Fund	4,465,934.83
Less: Capital Outlay	55,631.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,410,303.71

Direct Costs:

General Fund	44,829,030.53
Less: Capital Outlay	309,136.58
Less: Facilities Acquisition	4,482.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,145,579.13
Less: Capital Outlay	315,990.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,344,999.19

Special Education Indirect Cost Rate: **9.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58050
Report R0416

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Indirect Costs (Operations & Maintenance):

General Fund	2,717,390.36
Less: Capital Outlay	250,973.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	227,116.41
Less: Capital Outlay	177,627.91
Total Indirect (less Capital)	2,515,905.24

Direct Costs:

General Fund	18,175,756.40
Less: Capital Outlay	435,536.88
Less: Facilities Acquisition	160.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,147,977.50
Less: Capital Outlay	30,072.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,857,963.51

Special Education Indirect Cost Rate: **13.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58070
Report R0416

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Indirect Costs (Operations & Maintenance):

General Fund	1,544,113.55
Less: Capital Outlay	1,100.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,543,013.25

Direct Costs:

General Fund	15,706,058.49
Less: Capital Outlay	53,600.83
Less: Facilities Acquisition	262.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,331,955.57
Less: Capital Outlay	117,082.02
Less: Facilities Acquisition	61,841.50
Total Direct (less Capital)	16,805,227.30

Special Education Indirect Cost Rate: **9.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58080
Report R0416

Jefferson Schools (Monroe)
5707 WILLIAMS RD
NEWPORT, MI 48166

Indirect Costs (Operations & Maintenance):

General Fund	2,986,071.37
Less: Capital Outlay	86,176.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,625.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,910,519.87

Direct Costs:

General Fund	18,554,307.79
Less: Capital Outlay	1,159,164.16
Less: Facilities Acquisition	617,181.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,681,234.78
Less: Capital Outlay	388,610.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,070,586.03

Special Education Indirect Cost Rate: **16.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58090
Report R0416

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Indirect Costs (Operations & Maintenance):

General Fund	1,888,312.28
Less: Capital Outlay	126,350.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,761,961.38

Direct Costs:

General Fund	12,237,441.30
Less: Capital Outlay	160,272.40
Less: Facilities Acquisition	845.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	791,341.28
Less: Capital Outlay	51,655.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,816,008.90

Special Education Indirect Cost Rate: **13.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58100
Report R0416

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Indirect Costs (Operations & Maintenance):

General Fund	993,196.32
Less: Capital Outlay	96,613.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,895.72
Less: Capital Outlay	0.00
Total Indirect (less Capital)	906,478.39

Direct Costs:

General Fund	6,777,911.88
Less: Capital Outlay	23,382.61
Less: Facilities Acquisition	24,271.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	412,347.04
Less: Capital Outlay	13,635.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,128,969.01

Special Education Indirect Cost Rate: **12.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 58110
 Report R0416

Whiteford Agricultural School District of the Counties of Lenawee and Monroe
 6655 Consear Rd
 Ottawa Lake, MI 49267

Indirect Costs (Operations & Maintenance):	
General Fund	1,148,876.36
Less: Capital Outlay	55,743.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,093,133.05

Direct Costs:	
General Fund	9,518,940.52
Less: Capital Outlay	145,979.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	454,896.82
Less: Capital Outlay	53,904.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,773,952.72

Special Education Indirect Cost Rate: **11.18%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58901
Report R0416

Horizon Science Academy New Bedford
6315 SECOR RD
LAMBERTVILLE, MI 48144

Indirect Costs (Operations & Maintenance):

General Fund	189,144.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	189,144.00

Direct Costs:

General Fund	1,155,392.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	15,550.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,170,942.78

Special Education Indirect Cost Rate: **16.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 58902
Report R0416

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Indirect Costs (Operations & Maintenance):

General Fund	1,456,225.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,456,225.00

Direct Costs:

General Fund	8,348,176.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,348,176.00

Special Education Indirect Cost Rate: **17.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 59020
Report R0416

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Indirect Costs (Operations & Maintenance):

General Fund	1,202,944.50
Less: Capital Outlay	227,830.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,190.18
Less: Capital Outlay	0.00
Total Indirect (less Capital)	985,304.51

Direct Costs:

General Fund	9,434,964.36
Less: Capital Outlay	309,081.21
Less: Facilities Acquisition	29,363.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	674,783.66
Less: Capital Outlay	25.20
Less: Facilities Acquisition	94,094.54
Total Direct (less Capital)	9,677,183.51

Special Education Indirect Cost Rate: **10.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 59045
Report R0416

Montabella Community Schools
1390 E NORTH COUNTY LINE RD
BLANCHARD, MI 49310

Indirect Costs (Operations & Maintenance):

General Fund	904,999.62
Less: Capital Outlay	3,767.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	901,232.14

Direct Costs:

General Fund	10,737,592.94
Less: Capital Outlay	328,813.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	807,425.34
Less: Capital Outlay	87,321.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,128,883.73

Special Education Indirect Cost Rate: **8.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 59070
Report R0416

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Indirect Costs (Operations & Maintenance):

General Fund	4,426,311.84
Less: Capital Outlay	100,969.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,582.39
Less: Capital Outlay	7,582.39
Total Indirect (less Capital)	4,325,342.18

Direct Costs:

General Fund	48,736,972.66
Less: Capital Outlay	787,126.37
Less: Facilities Acquisition	2,140.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,925,286.51
Less: Capital Outlay	30,462.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,842,530.75

Special Education Indirect Cost Rate: **8.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 59080
Report R0416

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Indirect Costs (Operations & Maintenance):

General Fund	2,125,138.41
Less: Capital Outlay	46,169.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,078,969.18

Direct Costs:

General Fund	22,050,724.69
Less: Capital Outlay	139,605.82
Less: Facilities Acquisition	555,123.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,495,866.62
Less: Capital Outlay	57,263.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,794,598.65

Special Education Indirect Cost Rate: **9.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 59090
Report R0416

Lakeview Community Schools (Montcalm)
602 WASHINGTON ST
LAKEVIEW, MI 48850

Indirect Costs (Operations & Maintenance):

General Fund	1,714,666.02
Less: Capital Outlay	146,045.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,184.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,574,805.85

Direct Costs:

General Fund	12,242,205.02
Less: Capital Outlay	85,326.62
Less: Facilities Acquisition	2,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	902,783.11
Less: Capital Outlay	39,054.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,018,107.11

Special Education Indirect Cost Rate: **12.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 59125
Report R0416

Central Montcalm Public School
1480 S SHERIDAN RD
STANTON, MI 48888

Indirect Costs (Operations & Maintenance):

General Fund	2,338,988.37
Less: Capital Outlay	155,722.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	45,321.25
Less: Capital Outlay	44,753.00
Total Indirect (less Capital)	2,183,834.13

Direct Costs:

General Fund	17,831,358.24
Less: Capital Outlay	542,765.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,129,932.66
Less: Capital Outlay	93,543.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,324,981.62

Special Education Indirect Cost Rate: **11.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 59150
Report R0416

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Indirect Costs (Operations & Maintenance):

General Fund	769,791.84
Less: Capital Outlay	38,899.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	730,892.77

Direct Costs:

General Fund	11,900,677.83
Less: Capital Outlay	136,623.65
Less: Facilities Acquisition	31,626.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	442,524.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,174,951.78

Special Education Indirect Cost Rate: **6.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 59900
 Report R0416

Success Virtual Learning Centers of Michigan
 7188 Avenue B
 Vestaburg, MI 48891

Indirect Costs (Operations & Maintenance):	
General Fund	2,748,688.58
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,748,688.58

Direct Costs:	
General Fund	17,703,057.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,703,057.74

Special Education Indirect Cost Rate: **15.53%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 60010
Report R0416

Atlanta Community Schools
10500 COUNTY ROAD 489
ATLANTA, MI 49709

Indirect Costs (Operations & Maintenance):

General Fund	586,624.20
Less: Capital Outlay	33,870.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	552,753.21

Direct Costs:

General Fund	3,270,946.37
Less: Capital Outlay	17,828.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	234,332.04
Less: Capital Outlay	2,521.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,484,928.48

Special Education Indirect Cost Rate: **15.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 60020
Report R0416

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Indirect Costs (Operations & Maintenance):

General Fund	841,005.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	841,005.28

Direct Costs:

General Fund	6,010,518.16
Less: Capital Outlay	69,619.59
Less: Facilities Acquisition	73,451.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	460,766.99
Less: Capital Outlay	48,136.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,280,077.98

Special Education Indirect Cost Rate: **13.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 61010
 Report R0416

Muskegon, Public Schools of the City of
 1458 5TH ST
 MUSKEGON, MI 49441

Indirect Costs (Operations & Maintenance):	
General Fund	7,749,258.48
Less: Capital Outlay	184,605.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	109,429.09
Less: Capital Outlay	102,485.00
Total Indirect (less Capital)	7,571,597.06

Direct Costs:	
General Fund	50,067,159.30
Less: Capital Outlay	37,018.63
Less: Facilities Acquisition	34,847.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,462,898.75
Less: Capital Outlay	163,394.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	53,294,797.62

Special Education Indirect Cost Rate: **14.21%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61060
Report R0416

Mona Shores Public School District
121 RANDALL RD
Norton Shores, MI 49441

Indirect Costs (Operations & Maintenance):

General Fund	4,709,710.82
Less: Capital Outlay	2,364.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	121,069.54
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,828,415.89

Direct Costs:

General Fund	51,553,402.32
Less: Capital Outlay	711,326.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,827,955.35
Less: Capital Outlay	55,346.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	53,614,684.93

Special Education Indirect Cost Rate: **9.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61065
Report R0416

Oakridge Public Schools
275 S WOLF LAKE RD
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	2,413,073.27
Less: Capital Outlay	131,596.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,281,476.34

Direct Costs:

General Fund	24,411,396.31
Less: Capital Outlay	418,659.00
Less: Facilities Acquisition	566,621.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,495,725.28
Less: Capital Outlay	25,258.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,896,582.17

Special Education Indirect Cost Rate: **9.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 61080
 Report R0416

Fruitport Community Schools
 3255 PONTALUNA RD
 FRUITPORT, MI 49415

Indirect Costs (Operations & Maintenance):	
General Fund	4,398,957.96
Less: Capital Outlay	180,346.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,218,611.93

Direct Costs:	
General Fund	37,244,875.57
Less: Capital Outlay	261,200.16
Less: Facilities Acquisition	5,367.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,908,610.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,886,918.29

Special Education Indirect Cost Rate: **10.85%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61120
Report R0416

Holton Public Schools
6500 4TH ST
HOLTON, MI 49425

Indirect Costs (Operations & Maintenance):

General Fund	1,232,922.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,232,922.29

Direct Costs:

General Fund	10,396,781.27
Less: Capital Outlay	4,537.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	977,867.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,370,111.15

Special Education Indirect Cost Rate: **10.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61180
Report R0416

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Indirect Costs (Operations & Maintenance):

General Fund	2,620,297.48
Less: Capital Outlay	227,839.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,262.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,394,720.59

Direct Costs:

General Fund	16,962,445.62
Less: Capital Outlay	334,156.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,876,819.88
Less: Capital Outlay	267,682.42
Less: Facilities Acquisition	47,807.59
Total Direct (less Capital)	18,189,619.34

Special Education Indirect Cost Rate: **13.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61190
Report R0416

Orchard View Schools
35 S SHERIDAN DR
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	3,075,320.08
Less: Capital Outlay	129,280.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	41,722.23
Less: Capital Outlay	41,241.00
Total Indirect (less Capital)	2,946,520.82

Direct Costs:

General Fund	27,219,552.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,745,988.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,965,541.07

Special Education Indirect Cost Rate: **9.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61210
Report R0416

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Indirect Costs (Operations & Maintenance):

General Fund	1,594,767.16
Less: Capital Outlay	60,620.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,534,147.16

Direct Costs:

General Fund	13,649,656.17
Less: Capital Outlay	472,897.82
Less: Facilities Acquisition	32,589.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	944,783.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,088,952.02

Special Education Indirect Cost Rate: **10.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61220
Report R0416

Reeths-Puffer Schools
991 W GILES RD
MUSKEGON, MI 49445

Indirect Costs (Operations & Maintenance):

General Fund	5,061,672.54
Less: Capital Outlay	97,203.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,544.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,972,013.23

Direct Costs:

General Fund	45,373,461.70
Less: Capital Outlay	5,905.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,381,229.44
Less: Capital Outlay	1,637.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,747,148.44

Special Education Indirect Cost Rate: **10.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61230
Report R0416

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Indirect Costs (Operations & Maintenance):

General Fund	1,105,075.99
Less: Capital Outlay	8,370.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,096,705.57

Direct Costs:

General Fund	11,950,733.47
Less: Capital Outlay	27,865.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	849,302.90
Less: Capital Outlay	35,342.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,736,828.19

Special Education Indirect Cost Rate: **8.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61240
Report R0416

Whitehall District Schools
541 E SLOCUM ST
WHITEHALL, MI 49461

Indirect Costs (Operations & Maintenance):

General Fund	3,268,773.00
Less: Capital Outlay	937,705.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,331,067.44

Direct Costs:

General Fund	27,513,381.94
Less: Capital Outlay	490,668.26
Less: Facilities Acquisition	285,838.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,614,947.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,351,822.87

Special Education Indirect Cost Rate: **8.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61900
Report R0416

Muskegon Montessori Academy for Environmental Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Indirect Costs (Operations & Maintenance):

General Fund	220,782.92
Less: Capital Outlay	11,822.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	208,960.92

Direct Costs:

General Fund	1,989,053.84
Less: Capital Outlay	41,590.20
Less: Facilities Acquisition	37,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,910,263.64

Special Education Indirect Cost Rate: **10.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61902
Report R0416

Timberland Charter Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	1,239,132.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,239,132.00

Direct Costs:

General Fund	8,337,626.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,337,626.00

Special Education Indirect Cost Rate: **14.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61904
Report R0416

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	581,532.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	581,532.15

Direct Costs:

General Fund	4,657,722.04
Less: Capital Outlay	37,452.24
Less: Facilities Acquisition	60,550.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	421,933.77
Less: Capital Outlay	575.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,981,078.02

Special Education Indirect Cost Rate: **11.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61905
Report R0416

Muskegon Heights Public School Academy System
2441 SANFORD ST
Muskegon Heights, MI 49444

Indirect Costs (Operations & Maintenance):

General Fund	1,754,729.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,013.23
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,758,743.07

Direct Costs:

General Fund	9,050,928.66
Less: Capital Outlay	1,584.62
Less: Facilities Acquisition	27,954.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	715,038.27
Less: Capital Outlay	10,775.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,725,652.17

Special Education Indirect Cost Rate: **18.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61906
Report R0416

Muskegon Lakeshore High School & Career Center
125 CATHERINE AVE
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	339,986.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	339,986.00

Direct Costs:

General Fund	2,306,468.00
Less: Capital Outlay	35,975.00
Less: Facilities Acquisition	284,298.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,986,195.00

Special Education Indirect Cost Rate: **17.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 61907
Report R0416

Muskegon Maritime Academy
571 E APPLE AVE
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	367,131.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	435.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	367,566.00

Direct Costs:

General Fund	1,728,547.15
Less: Capital Outlay	49,847.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	136,252.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,814,952.61

Special Education Indirect Cost Rate: **20.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 62040
Report R0416

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Indirect Costs (Operations & Maintenance):

General Fund	2,214,812.93
Less: Capital Outlay	64,533.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,150,279.85

Direct Costs:

General Fund	27,348,107.49
Less: Capital Outlay	1,051,551.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,449,212.07
Less: Capital Outlay	8,699.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,737,069.03

Special Education Indirect Cost Rate: **7.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 62050
Report R0416

Grant Public School District
148 S ELDER AVE
GRANT, MI 49327

Indirect Costs (Operations & Maintenance):

General Fund	1,964,535.54
Less: Capital Outlay	120,587.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,695.37
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,846,643.21

Direct Costs:

General Fund	19,369,833.72
Less: Capital Outlay	188,271.76
Less: Facilities Acquisition	49,476.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,173,891.51
Less: Capital Outlay	133,070.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,172,907.06

Special Education Indirect Cost Rate: **9.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 62060
Report R0416

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Indirect Costs (Operations & Maintenance):

General Fund	1,170,269.70
Less: Capital Outlay	187,978.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,545.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	993,837.22

Direct Costs:

General Fund	11,583,431.31
Less: Capital Outlay	602,268.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	779,866.45
Less: Capital Outlay	13,147.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,747,882.16

Special Education Indirect Cost Rate: **8.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 62070
Report R0416

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Indirect Costs (Operations & Maintenance):

General Fund	1,919,878.49
Less: Capital Outlay	62,480.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,857,398.09

Direct Costs:

General Fund	20,804,669.73
Less: Capital Outlay	423,634.76
Less: Facilities Acquisition	132,984.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,411,431.25
Less: Capital Outlay	46,157.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,613,324.40

Special Education Indirect Cost Rate: **8.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 62090
Report R0416

White Cloud Public Schools
P.O. Box 1000
White Cloud, MI 49349

Indirect Costs (Operations & Maintenance):

General Fund	1,342,384.83
Less: Capital Outlay	38,644.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,303,739.86

Direct Costs:

General Fund	11,272,006.80
Less: Capital Outlay	1,007.22
Less: Facilities Acquisition	21,738.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,002,142.54
Less: Capital Outlay	114,957.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,136,446.65

Special Education Indirect Cost Rate: **10.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 62470
Report R0416

Big Jackson School District
4020 E 13 MILE RD
PARIS, MI 49338

Indirect Costs (Operations & Maintenance):

General Fund	44,246.03
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	44,246.03

Direct Costs:

General Fund	291,307.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	57,604.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	233,703.26

Special Education Indirect Cost Rate: **18.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 63010
 Report R0416

Birmingham Public Schools
 31301 EVERGREEN RD
 BEVERLY HILLS, MI 48025

Indirect Costs (Operations & Maintenance):	
General Fund	15,556,157.56
Less: Capital Outlay	0.00
Special Education Fund	54,049.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	15,610,206.56

Direct Costs:	
General Fund	136,606,606.81
Less: Capital Outlay	71,919.57
Less: Facilities Acquisition	0.00
Special Education Fund	4,205,426.78
Less: Capital Outlay	4,261.44
Less: Facilities Acquisition	0.00
School Lunch Fund	3,323,042.68
Less: Capital Outlay	1,761.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	144,057,134.10

Special Education Indirect Cost Rate: **10.84%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63020
Report R0416

Ferndale Public Schools
2610 PINECREST DR
FERNDALE, MI 48220

Indirect Costs (Operations & Maintenance):

General Fund	4,476,116.91
Less: Capital Outlay	47,147.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,428,969.84

Direct Costs:

General Fund	46,100,163.39
Less: Capital Outlay	35,441.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,760,080.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,824,802.36

Special Education Indirect Cost Rate: **9.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63030
Report R0416

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	11,645,040.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,645,040.00

Direct Costs:

General Fund	93,728,542.00
Less: Capital Outlay	8,860,497.00
Less: Facilities Acquisition	2,756,205.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,943,968.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	86,055,808.00

Special Education Indirect Cost Rate: **13.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63040
Report R0416

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Indirect Costs (Operations & Maintenance):

General Fund	7,909,961.06
Less: Capital Outlay	760,429.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,149,531.09

Direct Costs:

General Fund	75,507,723.51
Less: Capital Outlay	19,463.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,076,547.45
Less: Capital Outlay	523,965.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	78,040,841.94

Special Education Indirect Cost Rate: **9.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63050
Report R0416

Berkley School District
14501 TALBOT ST
OAK PARK, MI 48237

Indirect Costs (Operations & Maintenance):

General Fund	4,986,660.44
Less: Capital Outlay	82,388.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,904,271.56

Direct Costs:

General Fund	73,649,335.65
Less: Capital Outlay	41,108.59
Less: Facilities Acquisition	67,590.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,347,542.65
Less: Capital Outlay	17,077.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	74,871,101.84

Special Education Indirect Cost Rate: **6.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63060
Report R0416

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):

General Fund	14,695,793.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,695,793.45

Direct Costs:

General Fund	90,893,166.91
Less: Capital Outlay	358,031.18
Less: Facilities Acquisition	288,993.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,467,442.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	93,713,584.54

Special Education Indirect Cost Rate: **15.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63070
Report R0416

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Indirect Costs (Operations & Maintenance):

General Fund	6,211,706.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,211,706.16

Direct Costs:

General Fund	66,605,589.59
Less: Capital Outlay	60,326.63
Less: Facilities Acquisition	811.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,241,457.21
Less: Capital Outlay	221,714.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,564,194.74

Special Education Indirect Cost Rate: **9.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 63080
 Report R0416

Bloomfield Hills Schools
 7273 Wing Lake Rd
 Bloomfield Hills, MI 48301

Indirect Costs (Operations & Maintenance):	
General Fund	9,628,734.39
Less: Capital Outlay	103,508.00
Special Education Fund	1,170,293.30
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,695,519.69

Direct Costs:	
General Fund	98,889,319.13
Less: Capital Outlay	129,576.58
Less: Facilities Acquisition	0.00
Special Education Fund	10,669,949.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	132,956.10
School Lunch Fund	2,986,873.33
Less: Capital Outlay	144,237.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	112,139,371.97

Special Education Indirect Cost Rate: **9.54%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63090
Report R0416

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Indirect Costs (Operations & Maintenance):

General Fund	2,278,236.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,917.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,296,154.89

Direct Costs:

General Fund	22,695,826.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	2,188.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,414,284.07
Less: Capital Outlay	5,506.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,102,415.71

Special Education Indirect Cost Rate: **9.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63100
Report R0416

Novi Community School District
25425 TAFT RD
NOVI, MI 48374

Indirect Costs (Operations & Maintenance):

General Fund	5,127,351.87
Less: Capital Outlay	1,029.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,126,321.92

Direct Costs:

General Fund	99,096,639.37
Less: Capital Outlay	289,517.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,198,858.52
Less: Capital Outlay	63,793.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	102,942,186.73

Special Education Indirect Cost Rate: **4.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63110
Report R0416

Oxford Community Schools
775 W DRAHNER RD
OXFORD, MI 48371

Indirect Costs (Operations & Maintenance):

General Fund	9,810,511.52
Less: Capital Outlay	660,318.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,150,193.32

Direct Costs:

General Fund	92,673,259.87
Less: Capital Outlay	404,409.82
Less: Facilities Acquisition	38,047.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,075,509.83
Less: Capital Outlay	183,121.79
Less: Facilities Acquisition	344,323.47
Total Direct (less Capital)	95,778,867.51

Special Education Indirect Cost Rate: **9.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 63130
 Report R0416

Hazel Park, School District of the City of
 1620 E ELZA AVE
 HAZEL PARK, MI 48030

Indirect Costs (Operations & Maintenance):	
General Fund	5,360,200.84
Less: Capital Outlay	6,701.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,353,499.84

Direct Costs:	
General Fund	51,318,081.19
Less: Capital Outlay	172,367.78
Less: Facilities Acquisition	1,219,363.16
Special Education Fund	9,772,337.31
Less: Capital Outlay	19,785.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,881,438.45
Less: Capital Outlay	275,579.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,284,761.26

Special Education Indirect Cost Rate: **8.60%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63140
Report R0416

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	2,487,824.88
Less: Capital Outlay	127,001.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,360,823.88

Direct Costs:

General Fund	16,023,729.96
Less: Capital Outlay	869,764.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,083,407.03
Less: Capital Outlay	41,611.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,195,761.02

Special Education Indirect Cost Rate: **14.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63150
Report R0416

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Indirect Costs (Operations & Maintenance):

General Fund	15,025,617.72
Less: Capital Outlay	47,797.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,977,820.69

Direct Costs:

General Fund	177,971,344.02
Less: Capital Outlay	242,235.25
Less: Facilities Acquisition	33,705.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,884,211.80
Less: Capital Outlay	1,508,551.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	184,071,064.04

Special Education Indirect Cost Rate: **8.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63160
Report R0416

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Indirect Costs (Operations & Maintenance):

General Fund	6,172,441.49
Less: Capital Outlay	29,873.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,142,568.49

Direct Costs:

General Fund	72,376,086.16
Less: Capital Outlay	219,147.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,656,030.44
Less: Capital Outlay	308,192.01
Less: Facilities Acquisition	304,208.22
Total Direct (less Capital)	75,200,569.33

Special Education Indirect Cost Rate: **8.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63180
Report R0416

Brandon School District in the Counties of Oakland and Lapeer
1025 S ORTONVILLE RD
ORTONVILLE, MI 48462

Indirect Costs (Operations & Maintenance):

General Fund	3,883,161.28
Less: Capital Outlay	24,428.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,858,733.28

Direct Costs:

General Fund	26,670,047.68
Less: Capital Outlay	67,357.37
Less: Facilities Acquisition	10,980.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,727,993.32
Less: Capital Outlay	122,009.32
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,197,694.11

Special Education Indirect Cost Rate: **13.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63190
Report R0416

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Indirect Costs (Operations & Maintenance):

General Fund	9,303,942.92
Less: Capital Outlay	49,782.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,254,160.63

Direct Costs:

General Fund	122,054,963.37
Less: Capital Outlay	844,652.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,002,390.23
Less: Capital Outlay	1,576,191.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	124,636,510.05

Special Education Indirect Cost Rate: **7.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63200
Report R0416

Farmington Public School District
33000 FREEDOM RD
FARMINGTON, MI 48336

Indirect Costs (Operations & Maintenance):

General Fund	13,094,086.37
Less: Capital Outlay	283,020.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,811,065.89

Direct Costs:

General Fund	158,235,543.04
Less: Capital Outlay	50,884.95
Less: Facilities Acquisition	20,278.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,324,415.47
Less: Capital Outlay	204,106.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	163,284,688.80

Special Education Indirect Cost Rate: **7.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63210
Report R0416

Holly Area School District
14470 N HOLLY RD
HOLLY, MI 48442

Indirect Costs (Operations & Maintenance):

General Fund	5,461,410.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,461,410.70

Direct Costs:

General Fund	44,557,394.01
Less: Capital Outlay	995,090.06
Less: Facilities Acquisition	400,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,634,338.82
Less: Capital Outlay	266,411.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,530,231.07

Special Education Indirect Cost Rate: **12.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63220
Report R0416

Huron Valley Schools
2390 S MILFORD RD
HIGHLAND, MI 48357

Indirect Costs (Operations & Maintenance):

General Fund	11,430,382.93
Less: Capital Outlay	53,835.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,376,547.75

Direct Costs:

General Fund	110,220,536.45
Less: Capital Outlay	132,109.97
Less: Facilities Acquisition	190,333.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,500,835.46
Less: Capital Outlay	100,023.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	114,298,905.17

Special Education Indirect Cost Rate: **9.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63230
Report R0416

Lake Orion Community Schools
1335 JOSLYN RD
LAKE ORION, MI 48360

Indirect Costs (Operations & Maintenance):

General Fund	7,320,837.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,320,837.99

Direct Costs:

General Fund	98,032,080.52
Less: Capital Outlay	88,027.79
Less: Facilities Acquisition	0.00
Special Education Fund	2,910,066.16
Less: Capital Outlay	262.51
Less: Facilities Acquisition	62,901.42
School Lunch Fund	3,837,521.31
Less: Capital Outlay	101,327.22
Less: Facilities Acquisition	157,506.44
Total Direct (less Capital)	104,369,642.61

Special Education Indirect Cost Rate: **7.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63240
Report R0416

South Lyon Community Schools
345 S WARREN ST
SOUTH LYON, MI 48178

Indirect Costs (Operations & Maintenance):

General Fund	10,252,852.11
Less: Capital Outlay	69,144.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,183,708.06

Direct Costs:

General Fund	109,667,091.90
Less: Capital Outlay	733,044.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,853,396.49
Less: Capital Outlay	1,372,879.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	112,414,564.07

Special Education Indirect Cost Rate: **9.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63250
Report R0416

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

Indirect Costs (Operations & Maintenance):

General Fund	6,200,596.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	22,092.98
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,222,689.08

Direct Costs:

General Fund	53,268,575.62
Less: Capital Outlay	342,008.01
Less: Facilities Acquisition	138,621.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,644,080.93
Less: Capital Outlay	9,899.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,422,128.12

Special Education Indirect Cost Rate: **11.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63260
Report R0416

Rochester Community School District
52585 DEQUINDRE RD
ROCHESTER HLS, MI 48307

Indirect Costs (Operations & Maintenance):

General Fund	20,244,847.73
Less: Capital Outlay	732,485.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,916.82
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,515,279.25

Direct Costs:

General Fund	210,103,761.04
Less: Capital Outlay	1,495,984.03
Less: Facilities Acquisition	740,162.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,948,223.06
Less: Capital Outlay	796,723.27
Less: Facilities Acquisition	490,256.25
Total Direct (less Capital)	214,528,857.76

Special Education Indirect Cost Rate: **9.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 63270
 Report R0416

Clawson Public Schools
 101 PHILLIPS AVE
 CLAWSON, MI 48017

Indirect Costs (Operations & Maintenance):	
General Fund	1,767,302.98
Less: Capital Outlay	9,143.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,122.46
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,762,281.96

Direct Costs:	
General Fund	17,774,394.86
Less: Capital Outlay	18,625.43
Less: Facilities Acquisition	0.00
Special Education Fund	2,109,317.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	214,737.20
School Lunch Fund	627,304.02
Less: Capital Outlay	6,591.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,271,062.85

Special Education Indirect Cost Rate: **8.69%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63280
Report R0416

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	4,801,210.71
Less: Capital Outlay	1,038.83
Special Education Fund	62,299.08
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,862,470.96

Direct Costs:

General Fund	40,100,838.67
Less: Capital Outlay	9,991.74
Less: Facilities Acquisition	171,650.67
Special Education Fund	3,691,072.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	876,377.45
School Lunch Fund	2,378,240.89
Less: Capital Outlay	60,866.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,051,266.62

Special Education Indirect Cost Rate: **10.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63290
Report R0416

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Indirect Costs (Operations & Maintenance):

General Fund	15,966,249.57
Less: Capital Outlay	1,167,216.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,799,033.04

Direct Costs:

General Fund	171,677,696.44
Less: Capital Outlay	1,934,566.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,265,791.23
Less: Capital Outlay	80,261.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	175,928,659.70

Special Education Indirect Cost Rate: **8.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63300
Report R0416

Waterford School District
501 North Cass
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	12,298,499.28
Less: Capital Outlay	200,285.45
Special Education Fund	223,694.35
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,321,908.18

Direct Costs:

General Fund	113,442,695.97
Less: Capital Outlay	1,079,968.23
Less: Facilities Acquisition	0.00
Special Education Fund	6,777,452.98
Less: Capital Outlay	13,383.11
Less: Facilities Acquisition	0.00
School Lunch Fund	5,585,234.58
Less: Capital Outlay	58,513.50
Less: Facilities Acquisition	6,316.22
Total Direct (less Capital)	124,647,202.47

Special Education Indirect Cost Rate: **9.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63901
Report R0416

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Indirect Costs (Operations & Maintenance):

General Fund	418,057.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	418,057.81

Direct Costs:

General Fund	4,790,084.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,790,084.60

Special Education Indirect Cost Rate: **8.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63906
Report R0416

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	612,095.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	612,095.17

Direct Costs:

General Fund	5,529,188.21
Less: Capital Outlay	9,425.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	665,620.48
Less: Capital Outlay	25,389.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,159,993.93

Special Education Indirect Cost Rate: **9.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63907
Report R0416

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	402,587.00
Less: Capital Outlay	290.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	402,297.00

Direct Costs:

General Fund	2,117,374.00
Less: Capital Outlay	2,227.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	156,591.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,271,738.00

Special Education Indirect Cost Rate: **17.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63909
Report R0416

Oakside Prep Academy
355 SUMMIT DR
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	2,695,166.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,695,166.00

Direct Costs:

General Fund	15,203,228.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,203,228.00

Special Education Indirect Cost Rate: **17.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63910
Report R0416

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Indirect Costs (Operations & Maintenance):

General Fund	844,358.85
Less: Capital Outlay	260,907.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	583,451.41

Direct Costs:

General Fund	6,409,956.72
Less: Capital Outlay	19,486.04
Less: Facilities Acquisition	52,378.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,338,092.68

Special Education Indirect Cost Rate: **9.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63911
Report R0416

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Indirect Costs (Operations & Maintenance):

General Fund	902,106.10
Less: Capital Outlay	1,876.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	900,229.27

Direct Costs:

General Fund	5,733,552.20
Less: Capital Outlay	43,930.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	391,772.28
Less: Capital Outlay	18,852.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,062,541.99

Special Education Indirect Cost Rate: **14.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63912
Report R0416

Oakland International Academy
8228 CONANT ST
DETROIT, MI 48211

Indirect Costs (Operations & Maintenance):

General Fund	6,667,829.60
Less: Capital Outlay	4,738,569.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,929,260.48

Direct Costs:

General Fund	18,841,817.31
Less: Capital Outlay	842,970.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,030,729.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,029,577.16

Special Education Indirect Cost Rate: **10.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63913
Report R0416

Walton Charter Academy
744 E WALTON BLVD
PONTIAC, MI 48340

Indirect Costs (Operations & Maintenance):

General Fund	1,591,743.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,591,743.00

Direct Costs:

General Fund	9,158,538.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,158,538.00

Special Education Indirect Cost Rate: **17.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63914
Report R0416

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):

General Fund	2,084,662.24
Less: Capital Outlay	150,806.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,933,855.41

Direct Costs:

General Fund	15,715,098.83
Less: Capital Outlay	526,133.06
Less: Facilities Acquisition	1,676,994.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,080,284.45
Less: Capital Outlay	129,805.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,462,450.51

Special Education Indirect Cost Rate: **13.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 63915
 Report R0416

Arts and Technology Academy of Pontiac
 888 ENTERPRISE DR
 PONTIAC, MI 48341

Indirect Costs (Operations & Maintenance):	
General Fund	1,569,434.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,569,434.00

Direct Costs:	
General Fund	10,614,495.00
Less: Capital Outlay	17,137.00
Less: Facilities Acquisition	57,808.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	530,054.00
Less: Capital Outlay	9,523.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,060,081.00

Special Education Indirect Cost Rate: **14.19%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63917
Report R0416

Bradford Academy
24218 GARNER ST
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):

General Fund	1,241,851.52
Less: Capital Outlay	5,603.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	125.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,236,373.23

Direct Costs:

General Fund	10,300,042.32
Less: Capital Outlay	681,905.37
Less: Facilities Acquisition	168,552.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	740,923.15
Less: Capital Outlay	4,280.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,186,227.23

Special Education Indirect Cost Rate: **12.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 63918
 Report R0416

Laurus Academy
 24590 LAHSER RD
 SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):	
General Fund	1,449,108.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,449,108.00

Direct Costs:	
General Fund	8,785,978.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,785,978.00

Special Education Indirect Cost Rate: **16.49%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63920
Report R0416

Learn4Life Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	246,125.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	246,125.42

Direct Costs:

General Fund	994,587.79
Less: Capital Outlay	1,874.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	992,713.37

Special Education Indirect Cost Rate: **24.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63921
Report R0416

Crescent Academy
17570 W 12 MILE RD
SOUTHFIELD, MI 48076

Indirect Costs (Operations & Maintenance):

General Fund	956,613.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	956,613.00

Direct Costs:

General Fund	7,535,496.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	107,223.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	687,797.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,116,070.00

Special Education Indirect Cost Rate: **11.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63922
Report R0416

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Indirect Costs (Operations & Maintenance):

General Fund	1,491,797.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,491,797.00

Direct Costs:

General Fund	8,768,038.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,768,038.00

Special Education Indirect Cost Rate: **17.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63923
Report R0416

Four Corners Montessori Academy
1075 E GARDENIA AVE
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	366,471.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	366,471.64

Direct Costs:

General Fund	2,741,989.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	152,337.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,894,327.02

Special Education Indirect Cost Rate: **12.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63924
Report R0416

Michigan Mathematics and Science Academy
27300 DEQUINDRE RD
Warren, MI 48092

Indirect Costs (Operations & Maintenance):

General Fund	1,080,233.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,080,233.00

Direct Costs:

General Fund	11,084,436.00
Less: Capital Outlay	644,581.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	710,326.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,150,181.00

Special Education Indirect Cost Rate: **9.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63926
Report R0416

Faxon Academy
26275 NORTHWESTERN HWY
SOUTHFIELD, MI 48076

Indirect Costs (Operations & Maintenance):

General Fund	449,503.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	449,503.09

Direct Costs:

General Fund	1,327,764.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,327,764.54

Special Education Indirect Cost Rate: **33.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63928
Report R0416

Momentum Academy
60 S LYNN AVE
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	553,215.87
Less: Capital Outlay	13,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	540,115.87

Direct Costs:

General Fund	2,577,908.24
Less: Capital Outlay	20,261.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	251,088.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,808,735.13

Special Education Indirect Cost Rate: **19.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63929
Report R0416

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Indirect Costs (Operations & Maintenance):

General Fund	282,427.46
Less: Capital Outlay	664.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	281,762.47

Direct Costs:

General Fund	4,730,478.55
Less: Capital Outlay	45,360.26
Less: Facilities Acquisition	143,924.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,541,194.13

Special Education Indirect Cost Rate: **6.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63931
Report R0416

Oakland FlexTech High School
23801 INDUSTRIAL PARK DR
Farmington Hills, MI 48335

Indirect Costs (Operations & Maintenance):

General Fund	142,976.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	142,976.00

Direct Costs:

General Fund	1,778,952.00
Less: Capital Outlay	930.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,778,022.00

Special Education Indirect Cost Rate: **8.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63934
Report R0416

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Indirect Costs (Operations & Maintenance):

General Fund	571,219.35
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	571,219.35

Direct Costs:

General Fund	3,692,852.67
Less: Capital Outlay	192,434.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,500,417.84

Special Education Indirect Cost Rate: **16.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63938
Report R0416

Keys Grace Academy
27321 HAMPDEN ST
Madison Heights, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	696,325.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	696,325.10

Direct Costs:

General Fund	8,401,480.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	308,859.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,494,925.66
Less: Capital Outlay	18,808.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,568,738.69

Special Education Indirect Cost Rate: **5.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 63939
Report R0416

Lighthouse Connections Academy
20750 CIVIC CENTER DR
SOUTHFIELD, MI 48076

Indirect Costs (Operations & Maintenance):

General Fund	181,093.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	181,093.64

Direct Costs:

General Fund	24,967,214.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,967,214.47

Special Education Indirect Cost Rate: **0.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 64040
Report R0416

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Indirect Costs (Operations & Maintenance):

General Fund	1,740,983.37
Less: Capital Outlay	41,314.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,699,669.20

Direct Costs:

General Fund	16,670,477.61
Less: Capital Outlay	402,823.32
Less: Facilities Acquisition	597.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,228,593.84
Less: Capital Outlay	14,404.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,481,246.28

Special Education Indirect Cost Rate: **9.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 64070
Report R0416

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Indirect Costs (Operations & Maintenance):

General Fund	528,210.14
Less: Capital Outlay	89,643.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	438,566.32

Direct Costs:

General Fund	3,580,857.54
Less: Capital Outlay	127,646.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,453,210.58

Special Education Indirect Cost Rate: **12.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 64080
 Report R0416

Shelby Public Schools
 525 N STATE ST
 SHELBY, MI 49455

Indirect Costs (Operations & Maintenance):	
General Fund	1,582,121.11
Less: Capital Outlay	19,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,320.59
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,570,041.70

Direct Costs:	
General Fund	15,545,343.94
Less: Capital Outlay	125,782.05
Less: Facilities Acquisition	478,581.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,253,805.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,194,785.96

Special Education Indirect Cost Rate: **9.13%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 64090
Report R0416

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Indirect Costs (Operations & Maintenance):

General Fund	604,053.72
Less: Capital Outlay	46,307.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	557,746.54

Direct Costs:

General Fund	3,615,642.75
Less: Capital Outlay	49,666.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	661,416.85
Less: Capital Outlay	3,674.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,223,718.57

Special Education Indirect Cost Rate: **13.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 65045
Report R0416

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Indirect Costs (Operations & Maintenance):

General Fund	2,804,731.25
Less: Capital Outlay	59,285.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,745,445.49

Direct Costs:

General Fund	24,854,615.59
Less: Capital Outlay	943,546.30
Less: Facilities Acquisition	894,552.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,825,712.03
Less: Capital Outlay	949,643.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,892,585.45

Special Education Indirect Cost Rate: **11.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 65900
Report R0416

Alternative Educational Academy of Ogemaw County
2479 S M 76
WEST BRANCH, MI 48661

Indirect Costs (Operations & Maintenance):

General Fund	66,356.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	66,356.18

Direct Costs:

General Fund	1,500,104.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	43,815.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	13,366.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,469,655.36

Special Education Indirect Cost Rate: **4.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 66045
Report R0416

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Indirect Costs (Operations & Maintenance):

General Fund	413,924.61
Less: Capital Outlay	788.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	413,135.99

Direct Costs:

General Fund	2,368,123.17
Less: Capital Outlay	36,926.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,367.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,494,563.67

Special Education Indirect Cost Rate: **16.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 66050
Report R0416

Ontonagon Area School District
701 PARKER AVE
ONTONAGON, MI 49953

Indirect Costs (Operations & Maintenance):

General Fund	428,568.75
Less: Capital Outlay	36,961.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	391,607.58

Direct Costs:

General Fund	3,098,219.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	245,988.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,344,208.73

Special Education Indirect Cost Rate: **11.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 67020
Report R0416

Evert Public Schools
321 N HEMLOCK ST
EVART, MI 49631

Indirect Costs (Operations & Maintenance):

General Fund	1,281,623.61
Less: Capital Outlay	7,114.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,274,508.62

Direct Costs:

General Fund	10,856,780.50
Less: Capital Outlay	51,819.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	869,252.98
Less: Capital Outlay	212.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,674,001.74

Special Education Indirect Cost Rate: **10.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 67050
Report R0416

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Indirect Costs (Operations & Maintenance):

General Fund	524,576.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	524,576.09

Direct Costs:

General Fund	6,014,959.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	483,679.13
Less: Capital Outlay	14,371.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,484,267.73

Special Education Indirect Cost Rate: **8.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 67055
Report R0416

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Indirect Costs (Operations & Maintenance):

General Fund	1,477,682.11
Less: Capital Outlay	250,897.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,388.31
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,241,173.27

Direct Costs:

General Fund	12,392,309.35
Less: Capital Outlay	383,030.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	921,875.96
Less: Capital Outlay	76,538.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,854,616.75

Special Education Indirect Cost Rate: **9.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 67060
Report R0416

Reed City Area Public Schools
220 W LINCOLN AVE
REED CITY, MI 49677

Indirect Costs (Operations & Maintenance):

General Fund	2,329,227.31
Less: Capital Outlay	195,797.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	27,309.35
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,160,739.28

Direct Costs:

General Fund	19,069,945.74
Less: Capital Outlay	927,272.43
Less: Facilities Acquisition	492,608.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,587,794.64
Less: Capital Outlay	194,551.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,043,307.17

Special Education Indirect Cost Rate: **11.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 68010
Report R0416

Mio-AuSable Schools
1110 W 8TH ST
MIO, MI 48647

Indirect Costs (Operations & Maintenance):

General Fund	824,710.16
Less: Capital Outlay	87,101.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	737,608.18

Direct Costs:

General Fund	6,687,627.13
Less: Capital Outlay	20,315.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	405,086.99
Less: Capital Outlay	2,931.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,069,467.78

Special Education Indirect Cost Rate: **10.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 68030
Report R0416

Fairview Area School District
1879 E MILLER RD
FAIRVIEW, MI 48621

Indirect Costs (Operations & Maintenance):

General Fund	421,886.59
Less: Capital Outlay	1,399.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	420,486.81

Direct Costs:

General Fund	3,599,042.72
Less: Capital Outlay	7,814.27
Less: Facilities Acquisition	10,796.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	286,349.09
Less: Capital Outlay	14,230.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,852,550.66

Special Education Indirect Cost Rate: **10.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 69020
Report R0416

Gaylord Community Schools
615 S ELM AVE
GAYLORD, MI 49735

Indirect Costs (Operations & Maintenance):

General Fund	4,010,295.67
Less: Capital Outlay	82,209.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,928,086.31

Direct Costs:

General Fund	35,719,609.87
Less: Capital Outlay	502,304.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,076,491.84
Less: Capital Outlay	31,721.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,262,076.20

Special Education Indirect Cost Rate: **10.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 69030
Report R0416

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Indirect Costs (Operations & Maintenance):

General Fund	946,953.95
Less: Capital Outlay	20,336.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	926,617.27

Direct Costs:

General Fund	9,109,512.18
Less: Capital Outlay	94,156.68
Less: Facilities Acquisition	224,631.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	604,354.88
Less: Capital Outlay	7,547.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,387,531.07

Special Education Indirect Cost Rate: **9.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 69040
Report R0416

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Indirect Costs (Operations & Maintenance):

General Fund	241,112.82
Less: Capital Outlay	5,782.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	235,330.64

Direct Costs:

General Fund	2,179,387.53
Less: Capital Outlay	75,612.16
Less: Facilities Acquisition	10,190.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	102,822.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,196,406.81

Special Education Indirect Cost Rate: **10.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70010
Report R0416

Grand Haven Area Public Schools
1415 S BEECHTREE ST
GRAND HAVEN, MI 49417

Indirect Costs (Operations & Maintenance):

General Fund	7,809,649.07
Less: Capital Outlay	504,619.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,997.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,319,027.10

Direct Costs:

General Fund	84,332,820.25
Less: Capital Outlay	171,096.25
Less: Facilities Acquisition	49,105.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,317,699.50
Less: Capital Outlay	239,455.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	87,190,861.91

Special Education Indirect Cost Rate: **8.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70020
Report R0416

Holland City School District
320 W 24TH ST
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):

General Fund	4,811,160.07
Less: Capital Outlay	5,292.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,805,867.22

Direct Costs:

General Fund	56,739,787.58
Less: Capital Outlay	45,037.76
Less: Facilities Acquisition	580.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,587,062.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	59,281,232.32

Special Education Indirect Cost Rate: **8.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70040
Report R0416

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Indirect Costs (Operations & Maintenance):

General Fund	4,976,609.83
Less: Capital Outlay	344,680.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,631,929.09

Direct Costs:

General Fund	37,594,838.73
Less: Capital Outlay	406,441.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,555,687.94
Less: Capital Outlay	45,279.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,698,805.46

Special Education Indirect Cost Rate: **11.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70070
Report R0416

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Indirect Costs (Operations & Maintenance):

General Fund	10,537,357.61
Less: Capital Outlay	717,401.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,819,955.89

Direct Costs:

General Fund	96,853,692.37
Less: Capital Outlay	1,798,119.64
Less: Facilities Acquisition	33,887.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,769,588.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	100,791,272.88

Special Education Indirect Cost Rate: **9.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70120
Report R0416

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Indirect Costs (Operations & Maintenance):

General Fund	3,467,154.06
Less: Capital Outlay	225,161.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,241,993.05

Direct Costs:

General Fund	36,402,324.40
Less: Capital Outlay	271,891.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,155,798.12
Less: Capital Outlay	2,098.69
Less: Facilities Acquisition	240,788.02
Total Direct (less Capital)	38,043,343.94

Special Education Indirect Cost Rate: **8.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70175
Report R0416

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Indirect Costs (Operations & Maintenance):

General Fund	6,267,840.16
Less: Capital Outlay	75,877.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	35,557.78
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,227,520.72

Direct Costs:

General Fund	77,989,627.38
Less: Capital Outlay	1,123,461.17
Less: Facilities Acquisition	129,014.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,598,750.62
Less: Capital Outlay	1,149,114.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	83,186,787.82

Special Education Indirect Cost Rate: **7.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70190
Report R0416

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Indirect Costs (Operations & Maintenance):

General Fund	9,558,346.52
Less: Capital Outlay	409,122.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,149,223.88

Direct Costs:

General Fund	94,039,063.33
Less: Capital Outlay	1,669,671.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	227,625.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	92,597,017.39

Special Education Indirect Cost Rate: **9.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70300
Report R0416

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):

General Fund	3,529,425.55
Less: Capital Outlay	26,920.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,502,505.42

Direct Costs:

General Fund	33,747,604.99
Less: Capital Outlay	9,869.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,737,519.07
Less: Capital Outlay	72,697.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,402,556.74

Special Education Indirect Cost Rate: **9.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70350
Report R0416

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Indirect Costs (Operations & Maintenance):

General Fund	7,703,946.18
Less: Capital Outlay	98,146.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	626.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,606,425.64

Direct Costs:

General Fund	86,989,930.82
Less: Capital Outlay	1,228,159.99
Less: Facilities Acquisition	175,882.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,432,919.03
Less: Capital Outlay	13,602.15
Less: Facilities Acquisition	71,331.00
Total Direct (less Capital)	88,933,874.50

Special Education Indirect Cost Rate: **8.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70901
Report R0416

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):

General Fund	213,543.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	213,543.15

Direct Costs:

General Fund	2,338,324.92
Less: Capital Outlay	10,911.18
Less: Facilities Acquisition	126,652.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,200,761.74

Special Education Indirect Cost Rate: **9.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70902
Report R0416

West Michigan Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):

General Fund	538,834.00
Less: Capital Outlay	187,579.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	351,255.00

Direct Costs:

General Fund	4,290,419.00
Less: Capital Outlay	3,773.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	259,120.00
Less: Capital Outlay	28,319.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,517,447.00

Special Education Indirect Cost Rate: **7.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 70904
 Report R0416

Black River Public School
 491 COLUMBIA AVE
 HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	1,076,435.97
Less: Capital Outlay	2,589.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,073,846.90

Direct Costs:	
General Fund	10,525,464.60
Less: Capital Outlay	116,304.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	495,593.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,904,753.36

Special Education Indirect Cost Rate: **9.85%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70905
Report R0416

Vanderbilt Charter Academy
301 W 16TH ST
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):

General Fund	912,473.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	912,473.00

Direct Costs:

General Fund	5,519,223.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,519,223.00

Special Education Indirect Cost Rate: **16.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70906
Report R0416

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Indirect Costs (Operations & Maintenance):

General Fund	1,200,391.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,200,391.00

Direct Costs:

General Fund	6,600,569.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,600,569.00

Special Education Indirect Cost Rate: **18.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70908
Report R0416

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Indirect Costs (Operations & Maintenance):

General Fund	365,433.94
Less: Capital Outlay	81,957.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	283,476.17

Direct Costs:

General Fund	3,145,960.17
Less: Capital Outlay	43,091.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,102,868.92

Special Education Indirect Cost Rate: **9.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 70909
Report R0416

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Indirect Costs (Operations & Maintenance):

General Fund	201,485.76
Less: Capital Outlay	22,576.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	178,909.65

Direct Costs:

General Fund	2,850,509.65
Less: Capital Outlay	1,375.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,849,134.65

Special Education Indirect Cost Rate: **6.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 71050
Report R0416

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Indirect Costs (Operations & Maintenance):

General Fund	705,914.53
Less: Capital Outlay	6,000.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	699,914.40

Direct Costs:

General Fund	7,735,773.97
Less: Capital Outlay	95,404.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	419,859.44
Less: Capital Outlay	2,595.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,057,634.10

Special Education Indirect Cost Rate: **8.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 71060
Report R0416

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Indirect Costs (Operations & Maintenance):

General Fund	328,667.00
Less: Capital Outlay	21,730.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	306,936.54

Direct Costs:

General Fund	2,835,335.33
Less: Capital Outlay	3,116.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,250.78
Less: Capital Outlay	2,000.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,979,469.10

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 71080
Report R0416

Rogers City Area Schools
1033 W HURON AVE STE B
ROGERS CITY, MI 49779

Indirect Costs (Operations & Maintenance):

General Fund	1,210,218.83
Less: Capital Outlay	46,049.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,164,169.64

Direct Costs:

General Fund	5,452,339.66
Less: Capital Outlay	11,360.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	381,286.98
Less: Capital Outlay	2,000.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,820,265.69

Special Education Indirect Cost Rate: **20.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 71902
 Report R0416

Presque Isle Academy
 P.O. Box 731
 ONAWAY, MI 49765

Indirect Costs (Operations & Maintenance):	
General Fund	28,825.67
Less: Capital Outlay	1,686.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	27,138.79

Direct Costs:	
General Fund	331,839.09
Less: Capital Outlay	30,574.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,162.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	306,427.14

Special Education Indirect Cost Rate: **8.86%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 72010
Report R0416

Roscommon Area Public Schools
299 W. Sunset
Roscommon, MI 48653

Indirect Costs (Operations & Maintenance):

General Fund	1,624,242.33
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,624,242.33

Direct Costs:

General Fund	13,065,283.71
Less: Capital Outlay	2,055.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	839,382.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,902,610.41

Special Education Indirect Cost Rate: **11.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 72020
Report R0416

Houghton Lake Community Schools
4433 W HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Indirect Costs (Operations & Maintenance):

General Fund	2,235,326.53
Less: Capital Outlay	597,118.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,638,207.62

Direct Costs:

General Fund	14,267,207.27
Less: Capital Outlay	165,423.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,181,805.48
Less: Capital Outlay	139,437.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,144,151.34

Special Education Indirect Cost Rate: **10.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 72901
Report R0416

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Indirect Costs (Operations & Maintenance):

General Fund	804,041.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	804,041.00

Direct Costs:

General Fund	9,209,512.01
Less: Capital Outlay	318,342.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	835,670.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,726,840.18

Special Education Indirect Cost Rate: **8.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73010
Report R0416

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Indirect Costs (Operations & Maintenance):

General Fund	11,333,985.44
Less: Capital Outlay	34,386.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,299,599.25

Direct Costs:

General Fund	121,192,776.26
Less: Capital Outlay	282,614.79
Less: Facilities Acquisition	34,472,576.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,839,841.52
Less: Capital Outlay	81,607.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	92,195,819.22

Special Education Indirect Cost Rate: **12.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 73030
 Report R0416

Carrollton Public Schools
 3211 CARLA DR
 SAGINAW, MI 48604

Indirect Costs (Operations & Maintenance):	
General Fund	2,766,655.07
Less: Capital Outlay	229,603.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,537,051.37

Direct Costs:	
General Fund	29,081,462.47
Less: Capital Outlay	159,284.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,636,203.66
Less: Capital Outlay	11,828.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,546,552.61

Special Education Indirect Cost Rate: **8.31%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73040
Report R0416

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Indirect Costs (Operations & Maintenance):

General Fund	4,268,522.05
Less: Capital Outlay	15,207.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	39,113.59
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,292,427.67

Direct Costs:

General Fund	57,345,727.94
Less: Capital Outlay	310,139.66
Less: Facilities Acquisition	53,424.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,481,029.15
Less: Capital Outlay	10,076.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	60,453,117.20

Special Education Indirect Cost Rate: **7.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 73110
 Report R0416

Chesaning Union Schools
 850 N 4TH ST
 CHESANING, MI 48616

Indirect Costs (Operations & Maintenance):	
General Fund	1,873,762.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,873,762.78

Direct Costs:	
General Fund	16,699,702.59
Less: Capital Outlay	159,739.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,159,591.57
Less: Capital Outlay	244,560.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,454,995.16

Special Education Indirect Cost Rate: **10.73%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73170
Report R0416

Birch Run Area Schools
12450 CHURCH ST STE 2
BIRCH RUN, MI 48415

Indirect Costs (Operations & Maintenance):

General Fund	2,615,072.52
Less: Capital Outlay	262,610.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,352,462.26

Direct Costs:

General Fund	21,925,872.22
Less: Capital Outlay	508,094.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,391,680.61
Less: Capital Outlay	54,988.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,754,470.21

Special Education Indirect Cost Rate: **10.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73180
Report R0416

Bridgeport-Spaulding Community School District
4691 BEARCAT BLVD
BRIDGEPORT, MI 48722

Indirect Costs (Operations & Maintenance):

General Fund	4,086,514.65
Less: Capital Outlay	492,033.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,594,481.23

Direct Costs:

General Fund	18,331,947.09
Less: Capital Outlay	298,136.48
Less: Facilities Acquisition	258,459.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,356,958.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,132,309.95

Special Education Indirect Cost Rate: **18.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73190
Report R0416

Frankenmuth School District
525 E GENESEE ST
FRANKENMUTH, MI 48734

Indirect Costs (Operations & Maintenance):

General Fund	2,398,170.44
Less: Capital Outlay	174,865.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,223,305.15

Direct Costs:

General Fund	16,016,844.92
Less: Capital Outlay	470,232.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	962,399.92
Less: Capital Outlay	43,166.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,465,846.69

Special Education Indirect Cost Rate: **13.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 73200
 Report R0416

Freeland Community School District
 710 POWLEY DR
 FREELAND, MI 48623

Indirect Costs (Operations & Maintenance):	
General Fund	3,378,646.46
Less: Capital Outlay	1,214,308.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,164,337.56

Direct Costs:	
General Fund	22,399,883.74
Less: Capital Outlay	300,143.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,128,948.53
Less: Capital Outlay	106,213.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,122,474.51

Special Education Indirect Cost Rate: **9.36%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73210
Report R0416

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Indirect Costs (Operations & Maintenance):

General Fund	2,095,595.81
Less: Capital Outlay	22,865.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,072,730.81

Direct Costs:

General Fund	14,860,089.10
Less: Capital Outlay	306,738.82
Less: Facilities Acquisition	593,871.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	821,663.25
Less: Capital Outlay	39,027.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,742,115.38

Special Education Indirect Cost Rate: **14.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 73230
 Report R0416

Merrill Community Schools
 755 W ALICE ST
 MERRILL, MI 48637

Indirect Costs (Operations & Maintenance):	
General Fund	946,182.75
Less: Capital Outlay	58,203.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	887,978.76

Direct Costs:	
General Fund	6,844,319.91
Less: Capital Outlay	1,015.40
Less: Facilities Acquisition	20,803.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	672,229.94
Less: Capital Outlay	33,318.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,461,412.69

Special Education Indirect Cost Rate: **11.90%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73240
Report R0416

St. Charles Community Schools
891 W WALNUT ST
SAINT CHARLES, MI 48655

Indirect Costs (Operations & Maintenance):

General Fund	986,253.13
Less: Capital Outlay	26,095.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	960,157.83

Direct Costs:

General Fund	9,281,116.20
Less: Capital Outlay	202,673.34
Less: Facilities Acquisition	296,572.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	626,728.73
Less: Capital Outlay	803.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,407,796.19

Special Education Indirect Cost Rate: **10.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73255
Report R0416

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Indirect Costs (Operations & Maintenance):

General Fund	2,461,724.24
Less: Capital Outlay	19,753.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,311.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,459,282.21

Direct Costs:

General Fund	20,885,442.82
Less: Capital Outlay	367,186.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,126,336.75
Less: Capital Outlay	73,116.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,571,476.12

Special Education Indirect Cost Rate: **11.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73900
Report R0416

Saginaw Covenant Academy
508 S WASHINGTON AVE
SAGINAW, MI 48607

Indirect Costs (Operations & Maintenance):

General Fund	157,620.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	157,620.00

Direct Costs:

General Fund	1,846,687.00
Less: Capital Outlay	39,800.00
Less: Facilities Acquisition	74,300.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,732,587.00

Special Education Indirect Cost Rate: **9.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 73908
 Report R0416

Saginaw Preparatory Academy
 5173 LODGE ST
 SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	457,622.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	457,622.31

Direct Costs:	
General Fund	4,209,218.31
Less: Capital Outlay	20,640.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	390,389.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,578,967.31

Special Education Indirect Cost Rate: **9.99%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73909
Report R0416

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):

General Fund	416,283.33
Less: Capital Outlay	51,640.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	364,642.38

Direct Costs:

General Fund	5,817,598.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,100,100.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,917,698.35

Special Education Indirect Cost Rate: **5.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 73910
Report R0416

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Indirect Costs (Operations & Maintenance):

General Fund	1,300,356.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,300,356.00

Direct Costs:

General Fund	7,248,830.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,248,830.00

Special Education Indirect Cost Rate: **17.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74010
Report R0416

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	8,701,173.56
Less: Capital Outlay	328,253.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,418.83
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,378,338.41

Direct Costs:

General Fund	100,520,768.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	1,291,384.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,000,268.29
Less: Capital Outlay	1,117,399.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	104,112,253.79

Special Education Indirect Cost Rate: **8.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74030
Report R0416

Algonac Community School District
5200 TAFT RD
CLAY, MI 48001

Indirect Costs (Operations & Maintenance):

General Fund	2,393,856.06
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,393,856.06

Direct Costs:

General Fund	17,558,202.39
Less: Capital Outlay	6,420.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	869,556.25
Less: Capital Outlay	19,789.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,401,548.86

Special Education Indirect Cost Rate: **13.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74040
Report R0416

Capac Community Schools
541 N GLASSFORD ST
Capac, MI 48014

Indirect Costs (Operations & Maintenance):

General Fund	1,226,570.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,226,570.99

Direct Costs:

General Fund	8,402,256.27
Less: Capital Outlay	9,049.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	643,453.78
Less: Capital Outlay	14,090.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,022,570.54

Special Education Indirect Cost Rate: **13.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74050
Report R0416

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Indirect Costs (Operations & Maintenance):

General Fund	5,161,336.01
Less: Capital Outlay	52,368.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,108,967.09

Direct Costs:

General Fund	47,341,982.84
Less: Capital Outlay	24,607.90
Less: Facilities Acquisition	430,564.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,643,636.01
Less: Capital Outlay	508,806.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,021,640.95

Special Education Indirect Cost Rate: **10.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74100
Report R0416

Marysville Public Schools
495 E HURON BLVD
MARYSVILLE, MI 48040

Indirect Costs (Operations & Maintenance):

General Fund	3,333,776.89
Less: Capital Outlay	109,662.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,224,114.46

Direct Costs:

General Fund	28,391,070.22
Less: Capital Outlay	77,336.77
Less: Facilities Acquisition	544,008.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,332,524.72
Less: Capital Outlay	47,679.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,054,569.81

Special Education Indirect Cost Rate: **11.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 74120
 Report R0416

Memphis Community Schools
 P.O. Box 201
 Memphis, MI 48041

Indirect Costs (Operations & Maintenance):	
General Fund	989,121.57
Less: Capital Outlay	130,048.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	859,072.68

Direct Costs:	
General Fund	10,502,258.57
Less: Capital Outlay	429,754.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	550,814.62
Less: Capital Outlay	146.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,623,172.12

Special Education Indirect Cost Rate: **8.09%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74130
Report R0416

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Indirect Costs (Operations & Maintenance):

General Fund	2,645,434.92
Less: Capital Outlay	80,756.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,564,677.97

Direct Costs:

General Fund	22,048,351.28
Less: Capital Outlay	229,931.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,122,090.82
Less: Capital Outlay	90,120.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,850,389.24

Special Education Indirect Cost Rate: **11.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74900
Report R0416

East Shore Leadership Academy
1403 7TH ST
PORT HURON, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	255,725.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	255,725.10

Direct Costs:

General Fund	2,799,342.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	1,029,716.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	176,136.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,945,763.18

Special Education Indirect Cost Rate: **13.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74903
Report R0416

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Indirect Costs (Operations & Maintenance):

General Fund	1,558,498.77
Less: Capital Outlay	691,640.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	299.71
Less: Capital Outlay	0.00
Total Indirect (less Capital)	867,157.90

Direct Costs:

General Fund	7,698,842.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	579,201.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,278,044.43

Special Education Indirect Cost Rate: **10.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74911
Report R0416

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	43,061.36
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	43,061.36

Direct Costs:

General Fund	752,869.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	752,869.79

Special Education Indirect Cost Rate: **5.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 74912
 Report R0416

Virtual Learning Academy of St. Clair County
 499 Range Road
 Marysville, MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	47,382.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	47,382.60

Direct Costs:	
General Fund	2,449,684.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	975,795.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	12,229.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,486,119.23

Special Education Indirect Cost Rate: **3.19%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 74914
Report R0416

Blue Water Middle College
323 ERIE ST
Port Huron, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	22,170.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	22,170.00

Direct Costs:

General Fund	2,802,861.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,802,861.05

Special Education Indirect Cost Rate: **0.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 75010
Report R0416

Sturgis Public Schools
107 W WEST ST
STURGIS, MI 49091

Indirect Costs (Operations & Maintenance):

General Fund	3,729,622.04
Less: Capital Outlay	36,389.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,693,232.12

Direct Costs:

General Fund	34,859,808.98
Less: Capital Outlay	237,950.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,880,525.53
Less: Capital Outlay	118,283.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,384,100.43

Special Education Indirect Cost Rate: **9.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 75020
Report R0416

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Indirect Costs (Operations & Maintenance):

General Fund	832,157.22
Less: Capital Outlay	23,220.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	808,936.94

Direct Costs:

General Fund	5,433,228.24
Less: Capital Outlay	32,701.01
Less: Facilities Acquisition	177,879.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	206,119.76
Less: Capital Outlay	8,649.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,420,118.21

Special Education Indirect Cost Rate: **14.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 75030
Report R0416

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Indirect Costs (Operations & Maintenance):

General Fund	1,046,434.92
Less: Capital Outlay	19,064.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,027,370.62

Direct Costs:

General Fund	11,550,207.45
Less: Capital Outlay	93,768.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	703,306.83
Less: Capital Outlay	9,750.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,149,995.72

Special Education Indirect Cost Rate: **8.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 75040
Report R0416

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Indirect Costs (Operations & Maintenance):

General Fund	813,684.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	813,684.57

Direct Costs:

General Fund	7,284,788.32
Less: Capital Outlay	159.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	464,658.12
Less: Capital Outlay	9,164.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,740,121.81

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 75050
Report R0416

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Indirect Costs (Operations & Maintenance):

General Fund	2,021,637.83
Less: Capital Outlay	182,694.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,838,943.25

Direct Costs:

General Fund	14,723,780.79
Less: Capital Outlay	170,836.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,842,460.58
Less: Capital Outlay	92,608.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,302,796.96

Special Education Indirect Cost Rate: **11.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 75060
Report R0416

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Indirect Costs (Operations & Maintenance):

General Fund	715,405.26
Less: Capital Outlay	1,602.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	713,802.27

Direct Costs:

General Fund	5,687,294.03
Less: Capital Outlay	62,404.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	493,918.22
Less: Capital Outlay	51,761.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,067,046.42

Special Education Indirect Cost Rate: **11.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 75070
Report R0416

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Indirect Costs (Operations & Maintenance):

General Fund	849,590.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,328.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	850,919.35

Direct Costs:

General Fund	8,508,436.80
Less: Capital Outlay	43,834.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	814,199.63
Less: Capital Outlay	5,857.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,272,944.94

Special Education Indirect Cost Rate: **9.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 75080
Report R0416

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Indirect Costs (Operations & Maintenance):

General Fund	3,405,793.37
Less: Capital Outlay	21,622.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,384,171.31

Direct Costs:

General Fund	26,875,308.58
Less: Capital Outlay	144,678.32
Less: Facilities Acquisition	20,829.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,202,870.12
Less: Capital Outlay	132,083.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,780,587.24

Special Education Indirect Cost Rate: **11.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 75100
 Report R0416

Nottawa Community School
 26438 M 86
 STURGIS, MI 49091

Indirect Costs (Operations & Maintenance):	
General Fund	159,346.40
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	159,346.40

Direct Costs:	
General Fund	2,438,135.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	345,088.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,897.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,098,945.17

Special Education Indirect Cost Rate: **7.59%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 76060
Report R0416

Brown City Community Schools
4349 2ND ST
BROWN CITY, MI 48416

Indirect Costs (Operations & Maintenance):

General Fund	1,257,912.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,257,912.24

Direct Costs:

General Fund	9,679,550.91
Less: Capital Outlay	463,530.58
Less: Facilities Acquisition	68,742.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	936,969.97
Less: Capital Outlay	84,469.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,999,778.16

Special Education Indirect Cost Rate: **12.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 76070
Report R0416

Carsonville-Port Sanilac School District
100 N GOETZE RD
CARSONVILLE, MI 48419

Indirect Costs (Operations & Maintenance):

General Fund	794,462.89
Less: Capital Outlay	40,165.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	754,297.22

Direct Costs:

General Fund	4,902,048.19
Less: Capital Outlay	123,413.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	390,737.78
Less: Capital Outlay	72,573.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,096,798.54

Special Education Indirect Cost Rate: **14.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 76080
 Report R0416

Croswell-Lexington Community Schools
 5407 PECK RD
 CROSWELL, MI 48422

Indirect Costs (Operations & Maintenance):	
General Fund	2,448,970.41
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,448,970.41

Direct Costs:	
General Fund	22,478,268.53
Less: Capital Outlay	788,712.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,710,580.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,400,137.21

Special Education Indirect Cost Rate: **10.47%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 76090
Report R0416

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Indirect Costs (Operations & Maintenance):

General Fund	894,231.80
Less: Capital Outlay	136,723.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	757,508.13

Direct Costs:

General Fund	8,197,755.11
Less: Capital Outlay	272,368.28
Less: Facilities Acquisition	312,763.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	573,371.42
Less: Capital Outlay	588.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,185,406.08

Special Education Indirect Cost Rate: **9.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 76140
 Report R0416

Marlette Community Schools
 6230 EUCLID ST
 Marlette, MI 48453

Indirect Costs (Operations & Maintenance):	
General Fund	1,203,325.84
Less: Capital Outlay	192,240.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,011,085.64

Direct Costs:	
General Fund	9,031,239.88
Less: Capital Outlay	451,225.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	656,948.76
Less: Capital Outlay	79,930.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,157,032.08

Special Education Indirect Cost Rate: **11.04%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 76180
Report R0416

Peck Community School District
222 E LAPEER ST
PECK, MI 48466

Indirect Costs (Operations & Maintenance):

General Fund	431,631.95
Less: Capital Outlay	7,282.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	424,349.85

Direct Costs:

General Fund	5,049,933.65
Less: Capital Outlay	15,712.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	366,336.99
Less: Capital Outlay	2,916.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,397,641.34

Special Education Indirect Cost Rate: **7.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 76210
Report R0416

Sandusky Community School District
191 E PINETREE LN
SANDUSKY, MI 48471

Indirect Costs (Operations & Maintenance):

General Fund	1,343,818.07
Less: Capital Outlay	51,510.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,292,307.57

Direct Costs:

General Fund	11,341,198.23
Less: Capital Outlay	113,480.43
Less: Facilities Acquisition	3,985.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	895,630.90
Less: Capital Outlay	108,470.99
Less: Facilities Acquisition	4,985.68
Total Direct (less Capital)	12,005,906.67

Special Education Indirect Cost Rate: **10.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 77010
 Report R0416

Manistique Area Schools
 100 N CEDAR ST
 MANISTIQUE, MI 49854

Indirect Costs (Operations & Maintenance):	
General Fund	1,322,990.42
Less: Capital Outlay	71,717.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,320.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,252,593.27

Direct Costs:	
General Fund	8,644,017.50
Less: Capital Outlay	108,781.63
Less: Facilities Acquisition	68,822.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	525,818.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,992,232.43

Special Education Indirect Cost Rate: **13.93%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 78020
Report R0416

Byron Area Schools
312 W MAPLE ST
BYRON, MI 48418

Indirect Costs (Operations & Maintenance):

General Fund	1,043,023.16
Less: Capital Outlay	23,432.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,019,590.52

Direct Costs:

General Fund	7,731,156.71
Less: Capital Outlay	6,672.47
Less: Facilities Acquisition	43,638.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	480,008.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,160,854.01

Special Education Indirect Cost Rate: **12.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 78030
Report R0416

Durand Area Schools
310 N SAGINAW ST
DURAND, MI 48429

Indirect Costs (Operations & Maintenance):

General Fund	1,903,026.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,903,026.99

Direct Costs:

General Fund	15,835,865.13
Less: Capital Outlay	352,756.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	885,643.95
Less: Capital Outlay	30,981.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,337,771.63

Special Education Indirect Cost Rate: **11.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 78040
 Report R0416

Laingsburg Community Schools
 205 S WOODHULL RD
 LAINGSBURG, MI 48848

Indirect Costs (Operations & Maintenance):	
General Fund	1,604,764.53
Less: Capital Outlay	13,436.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,591,328.17

Direct Costs:	
General Fund	13,615,785.26
Less: Capital Outlay	367,942.54
Less: Facilities Acquisition	43,407.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	807,514.69
Less: Capital Outlay	26,976.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,984,973.50

Special Education Indirect Cost Rate: **11.38%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 78060
Report R0416

Morrice Area Schools
111 E MASON
MORRICE, MI 48857

Indirect Costs (Operations & Maintenance):

General Fund	691,743.66
Less: Capital Outlay	4,790.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	703,952.90

Direct Costs:

General Fund	5,771,402.42
Less: Capital Outlay	252,667.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	380,299.27
Less: Capital Outlay	22,210.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,876,823.09

Special Education Indirect Cost Rate: **11.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 78070
 Report R0416

New Lothrop Area Public Schools
 P.O. Box 339
 New Lothrop, MI 48460

Indirect Costs (Operations & Maintenance):	
General Fund	1,086,351.66
Less: Capital Outlay	174,530.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	911,821.36

Direct Costs:	
General Fund	11,014,513.28
Less: Capital Outlay	639,692.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	606,086.17
Less: Capital Outlay	8,600.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,972,306.41

Special Education Indirect Cost Rate: **8.31%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 78080
Report R0416

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Indirect Costs (Operations & Maintenance):

General Fund	1,508,731.66
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,508,731.66

Direct Costs:

General Fund	13,668,228.65
Less: Capital Outlay	147,323.71
Less: Facilities Acquisition	31,695.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	995,056.08
Less: Capital Outlay	189,815.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,294,450.53

Special Education Indirect Cost Rate: **10.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 78100
Report R0416

Corunna Public Schools
124 N SHIAWASSEE ST
CORUNNA, MI 48817

Indirect Costs (Operations & Maintenance):

General Fund	2,792,336.36
Less: Capital Outlay	356,783.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,435,552.73

Direct Costs:

General Fund	21,488,232.70
Less: Capital Outlay	290,573.62
Less: Facilities Acquisition	147,238.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,046,376.44
Less: Capital Outlay	241,206.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,855,590.71

Special Education Indirect Cost Rate: **10.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 78110
Report R0416

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Indirect Costs (Operations & Maintenance):

General Fund	3,739,311.50
Less: Capital Outlay	22,751.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,716,560.28

Direct Costs:

General Fund	36,531,537.12
Less: Capital Outlay	205,644.01
Less: Facilities Acquisition	289,859.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,207,287.57
Less: Capital Outlay	148,424.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,094,897.27

Special Education Indirect Cost Rate: **9.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79010
Report R0416

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Indirect Costs (Operations & Maintenance):

General Fund	611,499.00
Less: Capital Outlay	23,305.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	588,193.04

Direct Costs:

General Fund	5,006,167.31
Less: Capital Outlay	92,939.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	397,583.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,310,811.09

Special Education Indirect Cost Rate: **11.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79020
Report R0416

Caro Community Schools
301 N HOOPER ST
CARO, MI 48723

Indirect Costs (Operations & Maintenance):

General Fund	2,447,074.28
Less: Capital Outlay	402,669.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,278.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,053,683.12

Direct Costs:

General Fund	18,841,809.43
Less: Capital Outlay	496,413.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,516,398.83
Less: Capital Outlay	7,996.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,853,798.64

Special Education Indirect Cost Rate: **10.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79030
Report R0416

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Indirect Costs (Operations & Maintenance):

General Fund	1,147,629.45
Less: Capital Outlay	148,887.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	998,742.45

Direct Costs:

General Fund	13,957,380.54
Less: Capital Outlay	1,109,013.77
Less: Facilities Acquisition	425,179.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	877,590.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,300,777.32

Special Education Indirect Cost Rate: **7.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79080
Report R0416

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Indirect Costs (Operations & Maintenance):

General Fund	974,462.72
Less: Capital Outlay	18,420.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	956,042.72

Direct Costs:

General Fund	7,765,198.19
Less: Capital Outlay	45,692.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	562,290.88
Less: Capital Outlay	1,253.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,280,542.45

Special Education Indirect Cost Rate: **11.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79090
Report R0416

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Indirect Costs (Operations & Maintenance):

General Fund	883,700.28
Less: Capital Outlay	14,698.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	869,001.29

Direct Costs:

General Fund	7,336,185.22
Less: Capital Outlay	326,580.43
Less: Facilities Acquisition	19,690.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	517,165.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,507,079.61

Special Education Indirect Cost Rate: **11.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79100
Report R0416

Millington Community Schools
8664 DEAN DR
MILLINGTON, MI 48746

Indirect Costs (Operations & Maintenance):

General Fund	2,334,538.39
Less: Capital Outlay	27,837.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,306,700.97

Direct Costs:

General Fund	14,678,061.18
Less: Capital Outlay	541,980.98
Less: Facilities Acquisition	1,529,896.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	982,987.98
Less: Capital Outlay	568.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,588,603.90

Special Education Indirect Cost Rate: **16.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79110
Report R0416

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Indirect Costs (Operations & Maintenance):

General Fund	1,042,519.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,042,519.34

Direct Costs:

General Fund	8,707,188.28
Less: Capital Outlay	2,628.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	866,569.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,571,129.71

Special Education Indirect Cost Rate: **10.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79145
Report R0416

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Indirect Costs (Operations & Maintenance):

General Fund	1,064,045.73
Less: Capital Outlay	21,289.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,042,756.69

Direct Costs:

General Fund	8,005,831.68
Less: Capital Outlay	11,032.94
Less: Facilities Acquisition	48,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	741,716.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,688,515.71

Special Education Indirect Cost Rate: **12.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 79150
Report R0416

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Indirect Costs (Operations & Maintenance):

General Fund	1,353,498.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,353,498.42

Direct Costs:

General Fund	12,270,392.88
Less: Capital Outlay	776,998.09
Less: Facilities Acquisition	263,895.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	833,298.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,062,797.67

Special Education Indirect Cost Rate: **11.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80010
Report R0416

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Indirect Costs (Operations & Maintenance):

General Fund	2,903,390.64
Less: Capital Outlay	24,515.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,878,875.04

Direct Costs:

General Fund	22,199,579.59
Less: Capital Outlay	246,085.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,674,747.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,628,241.61

Special Education Indirect Cost Rate: **12.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80020
Report R0416

Bangor Public Schools (Van Buren)
801 W ARLINGTON ST
BANGOR, MI 49013

Indirect Costs (Operations & Maintenance):

General Fund	2,145,639.52
Less: Capital Outlay	199,112.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,079.05
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,947,606.57

Direct Costs:

General Fund	13,725,215.14
Less: Capital Outlay	185,475.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,212,220.72
Less: Capital Outlay	15,312.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,736,648.35

Special Education Indirect Cost Rate: **13.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80040
Report R0416

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Indirect Costs (Operations & Maintenance):

General Fund	1,354,920.00
Less: Capital Outlay	143,277.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,211,642.14

Direct Costs:

General Fund	6,793,410.79
Less: Capital Outlay	2,504.65
Less: Facilities Acquisition	424,067.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	437,436.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,804,275.12

Special Education Indirect Cost Rate: **17.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80050
Report R0416

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Indirect Costs (Operations & Maintenance):

General Fund	1,145,975.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,145,975.82

Direct Costs:

General Fund	9,057,480.15
Less: Capital Outlay	7,500.00
Less: Facilities Acquisition	6,985.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,173,106.05
Less: Capital Outlay	99,906.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,116,194.40

Special Education Indirect Cost Rate: **11.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80090
Report R0416

Bloomington Public School District
P.O. Box 217
Bloomington, MI 49026

Indirect Costs (Operations & Maintenance):

General Fund	1,674,010.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,674,010.08

Direct Costs:

General Fund	12,891,682.16
Less: Capital Outlay	315,205.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	911,516.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,487,993.85

Special Education Indirect Cost Rate: **12.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80110
Report R0416

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Indirect Costs (Operations & Maintenance):

General Fund	1,384,787.54
Less: Capital Outlay	96,184.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,288,602.92

Direct Costs:

General Fund	10,004,972.79
Less: Capital Outlay	180,749.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	660,616.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,484,839.70

Special Education Indirect Cost Rate: **12.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 80120
 Report R0416

Hartford Public Schools
 115 SCHOOL ST
 HARTFORD, MI 49057

Indirect Costs (Operations & Maintenance):	
General Fund	1,781,744.94
Less: Capital Outlay	143,882.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,637,862.64

Direct Costs:	
General Fund	15,644,936.39
Less: Capital Outlay	377,958.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,147,080.83
Less: Capital Outlay	1,164.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,412,894.17

Special Education Indirect Cost Rate: **9.98%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80130
Report R0416

Lawrence Public Schools
650 W SAINT JOSEPH ST
LAWRENCE, MI 49064

Indirect Costs (Operations & Maintenance):

General Fund	536,073.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	536,073.69

Direct Costs:

General Fund	5,056,954.82
Less: Capital Outlay	6,049.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	398,989.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,449,894.29

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80140
Report R0416

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Indirect Costs (Operations & Maintenance):

General Fund	1,627,306.09
Less: Capital Outlay	174,313.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,452,992.92

Direct Costs:

General Fund	12,574,233.49
Less: Capital Outlay	301,942.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,204,139.26
Less: Capital Outlay	186,272.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,290,157.81

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80150
Report R0416

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Indirect Costs (Operations & Maintenance):

General Fund	4,424,159.03
Less: Capital Outlay	99,701.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,324,457.15

Direct Costs:

General Fund	42,617,777.01
Less: Capital Outlay	377,144.24
Less: Facilities Acquisition	29,154.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,016,514.63
Less: Capital Outlay	98,425.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,129,567.97

Special Education Indirect Cost Rate: **9.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80160
Report R0416

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Indirect Costs (Operations & Maintenance):

General Fund	3,029,932.29
Less: Capital Outlay	217,705.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,812,226.75

Direct Costs:

General Fund	25,454,618.80
Less: Capital Outlay	444,160.99
Less: Facilities Acquisition	180,551.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,023,980.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,853,886.61

Special Education Indirect Cost Rate: **10.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80240
Report R0416

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Indirect Costs (Operations & Maintenance):

General Fund	26,164.15
Less: Capital Outlay	2,015.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	24,149.15

Direct Costs:

General Fund	213,962.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	213,962.57

Special Education Indirect Cost Rate: **11.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 80900
Report R0416

Michigan Online School
209 S STATE ST
GOBLES, MI 49055

Indirect Costs (Operations & Maintenance):

General Fund	128,627.26
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	128,627.26

Direct Costs:

General Fund	14,127,937.67
Less: Capital Outlay	15,422.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,112,515.25

Special Education Indirect Cost Rate: **0.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 81010
 Report R0416

Ann Arbor Public Schools
 2555 S STATE ST
 ANN ARBOR, MI 48104

Indirect Costs (Operations & Maintenance):	
General Fund	23,301,917.40
Less: Capital Outlay	39,579.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	131,480.89
Less: Capital Outlay	20,054.00
Total Indirect (less Capital)	23,373,764.39

Direct Costs:	
General Fund	278,775,120.32
Less: Capital Outlay	183,899.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	8,408,531.71
Less: Capital Outlay	207,512.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	286,792,240.50

Special Education Indirect Cost Rate: **8.15%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81020
Report R0416

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	10,020,201.10
Less: Capital Outlay	367,431.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,652,769.16

Direct Costs:

General Fund	80,935,160.50
Less: Capital Outlay	858,787.16
Less: Facilities Acquisition	710,821.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,821,232.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	83,186,784.99

Special Education Indirect Cost Rate: **11.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81040
Report R0416

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Indirect Costs (Operations & Maintenance):

General Fund	3,642,297.38
Less: Capital Outlay	77,084.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,565,213.05

Direct Costs:

General Fund	33,098,821.79
Less: Capital Outlay	114,009.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,653,791.52
Less: Capital Outlay	50,230.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,588,373.61

Special Education Indirect Cost Rate: **10.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81050
Report R0416

Dexter Community School District
2704 BAKER RD
DEXTER, MI 48130

Indirect Costs (Operations & Maintenance):

General Fund	5,345,948.32
Less: Capital Outlay	109,816.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,901.44
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,241,033.76

Direct Costs:

General Fund	49,705,257.61
Less: Capital Outlay	165,809.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,307,915.23
Less: Capital Outlay	56,904.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	51,790,458.55

Special Education Indirect Cost Rate: **10.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81070
Report R0416

Lincoln Consolidated School District
7425 WILLIS RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	6,845,155.54
Less: Capital Outlay	366,934.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	123,218.53
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,601,439.73

Direct Costs:

General Fund	55,402,854.25
Less: Capital Outlay	1,593,922.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,001,757.15
Less: Capital Outlay	31,873.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,778,815.92

Special Education Indirect Cost Rate: **11.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81080
Report R0416

Manchester Community Schools
710 E MAIN ST
MANCHESTER, MI 48158

Indirect Costs (Operations & Maintenance):

General Fund	1,546,794.60
Less: Capital Outlay	801.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,545,993.30

Direct Costs:

General Fund	10,034,688.15
Less: Capital Outlay	103,245.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	644,565.15
Less: Capital Outlay	1,083.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,574,924.03

Special Education Indirect Cost Rate: **14.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81100
Report R0416

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Indirect Costs (Operations & Maintenance):

General Fund	4,427,559.43
Less: Capital Outlay	6,495.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,421,064.43

Direct Costs:

General Fund	28,855,540.04
Less: Capital Outlay	155,183.64
Less: Facilities Acquisition	70,669.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,128,856.57
Less: Capital Outlay	134,525.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,624,018.50

Special Education Indirect Cost Rate: **14.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81120
Report R0416

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Indirect Costs (Operations & Maintenance):

General Fund	6,996,942.32
Less: Capital Outlay	271,183.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,987.96
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,736,747.16

Direct Costs:

General Fund	66,958,559.80
Less: Capital Outlay	18,018.28
Less: Facilities Acquisition	10,235.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,857,133.07
Less: Capital Outlay	83,347.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	69,704,091.64

Special Education Indirect Cost Rate: **9.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81140
Report R0416

Whitmore Lake Public School District
8845 MAIN ST
WHITMORE LAKE, MI 48189

Indirect Costs (Operations & Maintenance):

General Fund	1,226,542.20
Less: Capital Outlay	6,700.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,219,842.20

Direct Costs:

General Fund	13,298,524.47
Less: Capital Outlay	113,123.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	631,541.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,816,942.79

Special Education Indirect Cost Rate: **8.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 81900
 Report R0416

Global Tech Academy
 1715 E FOREST AVE
 YPSILANTI, MI 48198

Indirect Costs (Operations & Maintenance):	
General Fund	586,924.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	586,924.42

Direct Costs:	
General Fund	2,333,108.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	245,155.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,578,264.31

Special Education Indirect Cost Rate: **22.76%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81901
Report R0416

Honey Creek Community School
1735 S WAGNER RD
ANN ARBOR, MI 48103

Indirect Costs (Operations & Maintenance):

General Fund	204,381.98
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	204,381.98

Direct Costs:

General Fund	3,604,774.63
Less: Capital Outlay	10,507.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,594,267.03

Special Education Indirect Cost Rate: **5.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81902
Report R0416

Central Academy
2459 S INDUSTRIAL HWY
ANN ARBOR, MI 48104

Indirect Costs (Operations & Maintenance):

General Fund	1,481,784.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,481,784.53

Direct Costs:

General Fund	6,619,092.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	8,900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	537,981.97
Less: Capital Outlay	15,449.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,132,725.03

Special Education Indirect Cost Rate: **20.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 81903
 Report R0416

Washtenaw Technical Middle College
 4800 E HURON RIVER DR
 ANN ARBOR, MI 48105

Indirect Costs (Operations & Maintenance):	
General Fund	148,093.91
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	148,093.91

Direct Costs:	
General Fund	9,210,662.26
Less: Capital Outlay	370,311.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,840,351.22

Special Education Indirect Cost Rate: **1.68%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81905
Report R0416

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,673,190.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,673,190.00

Direct Costs:

General Fund	8,278,619.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,278,619.00

Special Education Indirect Cost Rate: **20.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81906
Report R0416

Fortis Academy
3875 GOLFSIDE RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,473,158.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,473,158.00

Direct Costs:

General Fund	8,341,981.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,341,981.00

Special Education Indirect Cost Rate: **17.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81908
Report R0416

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Indirect Costs (Operations & Maintenance):

General Fund	403,742.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	403,742.77

Direct Costs:

General Fund	5,128,909.76
Less: Capital Outlay	369,526.00
Less: Facilities Acquisition	1,551,770.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	461,900.57
Less: Capital Outlay	197,997.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,471,517.33

Special Education Indirect Cost Rate: **11.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81909
Report R0416

Arbor Preparatory High School
6800 HITCHINGHAM RD
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,547,131.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,547,131.00

Direct Costs:

General Fund	3,921,022.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,921,022.00

Special Education Indirect Cost Rate: **39.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81910
Report R0416

East Arbor Charter Academy
6885 MERRITT RD
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,353,729.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,353,729.00

Direct Costs:

General Fund	5,839,633.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,839,633.00

Special Education Indirect Cost Rate: **23.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 81912
 Report R0416

South Pointe Scholars Charter Academy
 10550 GEDDES RD
 Ypsilanti, MI 48198

Indirect Costs (Operations & Maintenance):	
General Fund	1,523,962.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,523,962.00

Direct Costs:	
General Fund	7,327,716.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,327,716.00

Special Education Indirect Cost Rate: **20.80%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 81913
 Report R0416

Livingston Classical Academy
 8877 MAIN ST
 Whitmore Lake, MI 48189

Indirect Costs (Operations & Maintenance):	
General Fund	104,280.18
Less: Capital Outlay	8,316.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	95,963.36

Direct Costs:	
General Fund	2,711,044.94
Less: Capital Outlay	49,262.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,661,782.64

Special Education Indirect Cost Rate: **3.61%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81915
Report R0416

Pittsfield Acres Academy
4377 TEXTILE RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	364,462.57
Less: Capital Outlay	51,719.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	312,743.48

Direct Costs:

General Fund	1,013,704.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	63,658.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,077,362.35

Special Education Indirect Cost Rate: **29.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 81916
Report R0416

GEE Compass Academy
850 S. Hewitt Street
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	236,929.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	236,929.45

Direct Costs:

General Fund	1,709,256.36
Less: Capital Outlay	6,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,703,256.36

Special Education Indirect Cost Rate: **13.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82010
Report R0416

Detroit City School District
3011 W GRAND BLVD
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	0.00

Direct Costs:

General Fund	1,130,208.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,130,208.00

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82015
Report R0416

Detroit Public Schools Community District
3011 W GRAND BLVD
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	152,898,686.55
Less: Capital Outlay	6,942.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	80,020.01
Less: Capital Outlay	80,020.01
Total Indirect (less Capital)	152,891,743.63

Direct Costs:

General Fund	968,841,584.02
Less: Capital Outlay	4,968,960.49
Less: Facilities Acquisition	32,845,225.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	48,268,628.03
Less: Capital Outlay	140,449.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	979,155,576.38

Special Education Indirect Cost Rate: **15.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82020
Report R0416

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Indirect Costs (Operations & Maintenance):

General Fund	5,394,802.72
Less: Capital Outlay	12,381.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,382,421.03

Direct Costs:

General Fund	50,277,453.74
Less: Capital Outlay	55,037.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,480,543.92
Less: Capital Outlay	327,258.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	52,375,702.03

Special Education Indirect Cost Rate: **10.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82030
Report R0416

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Indirect Costs (Operations & Maintenance):

General Fund	33,467,276.97
Less: Capital Outlay	275,611.86
Special Education Fund	44,942.88
Less: Capital Outlay	7,942.88
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	33,228,665.11

Direct Costs:

General Fund	321,051,523.32
Less: Capital Outlay	2,230,709.91
Less: Facilities Acquisition	2,498,276.91
Special Education Fund	28,395,627.00
Less: Capital Outlay	131,630.38
Less: Facilities Acquisition	0.00
School Lunch Fund	15,000,758.73
Less: Capital Outlay	70,391.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	359,516,900.26

Special Education Indirect Cost Rate: **9.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82040
Report R0416

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Indirect Costs (Operations & Maintenance):

General Fund	4,148,970.23
Less: Capital Outlay	364,533.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,784,436.89

Direct Costs:

General Fund	42,043,292.60
Less: Capital Outlay	598,165.53
Less: Facilities Acquisition	1,046,238.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,152,917.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,551,806.36

Special Education Indirect Cost Rate: **8.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82045
 Report R0416

Melvindale-Northern Allen Park Schools
 18530 PROSPECT ST
 MELVINDALE, MI 48122

Indirect Costs (Operations & Maintenance):	
General Fund	5,753,854.54
Less: Capital Outlay	7,350.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,746,504.54

Direct Costs:	
General Fund	43,243,629.68
Less: Capital Outlay	45,856.04
Less: Facilities Acquisition	534,651.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,229,420.11
Less: Capital Outlay	399.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,892,142.24

Special Education Indirect Cost Rate: **12.80%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82050
 Report R0416

Garden City Public Schools
 1333 RADCLIFF ST
 GARDEN CITY, MI 48135

Indirect Costs (Operations & Maintenance):	
General Fund	3,926,774.52
Less: Capital Outlay	29,999.98
Special Education Fund	628,803.25
Less: Capital Outlay	0.00
School Lunch Fund	18,203.00
Less: Capital Outlay	18,203.00
Total Indirect (less Capital)	4,525,577.79

Direct Costs:	
General Fund	47,284,826.92
Less: Capital Outlay	192,869.28
Less: Facilities Acquisition	445,745.47
Special Education Fund	14,594,088.62
Less: Capital Outlay	42,116.01
Less: Facilities Acquisition	0.00
School Lunch Fund	2,615,981.96
Less: Capital Outlay	262,684.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	63,551,482.63

Special Education Indirect Cost Rate: **7.12%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82055
Report R0416

Grosse Pointe Public Schools
20601 MORNINGSIDE DR
GROSSE POINTE WOODS, MI 48236

Indirect Costs (Operations & Maintenance):

General Fund	11,780,508.16
Less: Capital Outlay	84,458.14
Special Education Fund	58,953.96
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,755,003.98

Direct Costs:

General Fund	88,745,381.30
Less: Capital Outlay	445.55
Less: Facilities Acquisition	0.00
Special Education Fund	12,419,304.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,080,202.16
Less: Capital Outlay	2,989.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	103,241,452.18

Special Education Indirect Cost Rate: **11.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82060
Report R0416

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	5,425,126.48
Less: Capital Outlay	43,665.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,381,460.92

Direct Costs:

General Fund	76,717,722.32
Less: Capital Outlay	228,924.06
Less: Facilities Acquisition	16,908,192.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,064,618.33
Less: Capital Outlay	43,706.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,601,516.85

Special Education Indirect Cost Rate: **8.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82090
Report R0416

Lincoln Park, School District of the City of
1650 CHAMPAIGN RD
LINCOLN PARK, MI 48146

Indirect Costs (Operations & Maintenance):

General Fund	10,545,045.70
Less: Capital Outlay	146,134.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	28,254.66
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,427,165.45

Direct Costs:

General Fund	83,409,414.85
Less: Capital Outlay	187,086.02
Less: Facilities Acquisition	2,630,127.92
Special Education Fund	27,812,032.63
Less: Capital Outlay	21,090.40
Less: Facilities Acquisition	0.00
School Lunch Fund	5,501,313.14
Less: Capital Outlay	347,916.94
Less: Facilities Acquisition	153,267.75
Total Direct (less Capital)	113,383,271.59

Special Education Indirect Cost Rate: **9.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82095
Report R0416

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):

General Fund	22,926,722.21
Less: Capital Outlay	153,092.01
Special Education Fund	617.01
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	22,774,247.21

Direct Costs:

General Fund	181,703,783.24
Less: Capital Outlay	1,486,257.91
Less: Facilities Acquisition	2,500.00
Special Education Fund	18,505,095.58
Less: Capital Outlay	223,615.20
Less: Facilities Acquisition	0.00
School Lunch Fund	5,918,211.39
Less: Capital Outlay	218,336.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	204,196,381.10

Special Education Indirect Cost Rate: **11.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82100
Report R0416

Plymouth-Canton Community Schools
454 S HARVEY ST
PLYMOUTH, MI 48170

Indirect Costs (Operations & Maintenance):

General Fund	22,903,559.14
Less: Capital Outlay	372,263.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	22,531,295.74

Direct Costs:

General Fund	221,990,712.82
Less: Capital Outlay	500,314.92
Less: Facilities Acquisition	0.00
Special Education Fund	11,504,948.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,445,140.68
Less: Capital Outlay	238,963.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	243,201,524.06

Special Education Indirect Cost Rate: **9.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82110
Report R0416

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):

General Fund	6,079,572.50
Less: Capital Outlay	0.00
Special Education Fund	97,698.23
Less: Capital Outlay	0.00
School Lunch Fund	100.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,177,370.73

Direct Costs:

General Fund	38,203,007.44
Less: Capital Outlay	131,866.90
Less: Facilities Acquisition	0.00
Special Education Fund	12,458,233.90
Less: Capital Outlay	358,204.20
Less: Facilities Acquisition	0.00
School Lunch Fund	2,296,108.30
Less: Capital Outlay	638,619.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	51,828,659.49

Special Education Indirect Cost Rate: **11.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82120
 Report R0416

River Rouge, School District of the City of
 1460 COOLIDGE HWY
 RIVER ROUGE, MI 48218

Indirect Costs (Operations & Maintenance):	
General Fund	6,102,936.05
Less: Capital Outlay	1,101,083.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,001,852.25

Direct Costs:	
General Fund	45,655,379.15
Less: Capital Outlay	240,356.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,760,881.96
Less: Capital Outlay	24,291.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,151,612.99

Special Education Indirect Cost Rate: **10.61%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82130
Report R0416

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	6,635,848.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,635,848.25

Direct Costs:

General Fund	37,656,351.46
Less: Capital Outlay	167,975.50
Less: Facilities Acquisition	46,085.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,410,824.67
Less: Capital Outlay	307,742.63
Less: Facilities Acquisition	29,214.55
Total Direct (less Capital)	39,516,158.16

Special Education Indirect Cost Rate: **16.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82140
Report R0416

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Indirect Costs (Operations & Maintenance):

General Fund	4,280,464.27
Less: Capital Outlay	24,562.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,255,902.15

Direct Costs:

General Fund	54,623,978.83
Less: Capital Outlay	27,386.43
Less: Facilities Acquisition	1,982,062.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,741,001.73
Less: Capital Outlay	53,272.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,302,258.91

Special Education Indirect Cost Rate: **7.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82150
Report R0416

Taylor School District
13500 PINE ST
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	11,808,418.16
Less: Capital Outlay	105,987.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,702,431.04

Direct Costs:

General Fund	89,264,853.04
Less: Capital Outlay	874,847.46
Less: Facilities Acquisition	1,052,231.56
Special Education Fund	5,566,563.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,355,896.31
Less: Capital Outlay	28,707.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	97,231,526.67

Special Education Indirect Cost Rate: **12.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82155
 Report R0416

Trenton Public Schools
 2603 CHARLTON RD
 TRENTON, MI 48183

Indirect Costs (Operations & Maintenance):	
General Fund	4,078,834.20
Less: Capital Outlay	19,969.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,058,864.27

Direct Costs:	
General Fund	35,220,236.65
Less: Capital Outlay	308,578.19
Less: Facilities Acquisition	0.00
Special Education Fund	4,946,065.85
Less: Capital Outlay	149,577.02
Less: Facilities Acquisition	0.00
School Lunch Fund	1,318,335.92
Less: Capital Outlay	118,591.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,907,892.10

Special Education Indirect Cost Rate: **9.92%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82160
Report R0416

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Indirect Costs (Operations & Maintenance):

General Fund	18,382,321.24
Less: Capital Outlay	148,518.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,233,802.61

Direct Costs:

General Fund	150,266,802.67
Less: Capital Outlay	233,895.01
Less: Facilities Acquisition	0.00
Special Education Fund	18,782,545.47
Less: Capital Outlay	159,831.70
Less: Facilities Acquisition	0.00
School Lunch Fund	8,161,600.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	176,817,221.96

Special Education Indirect Cost Rate: **10.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82170
 Report R0416

Wyandotte, School District of the City of
 639 OAK ST
 WYANDOTTE, MI 48192

Indirect Costs (Operations & Maintenance):	
General Fund	7,560,607.88
Less: Capital Outlay	15,000.00
Special Education Fund	924,772.34
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,470,380.22

Direct Costs:	
General Fund	56,564,211.79
Less: Capital Outlay	1,046,962.26
Less: Facilities Acquisition	60,631.08
Special Education Fund	29,073,061.36
Less: Capital Outlay	38,748.51
Less: Facilities Acquisition	0.00
School Lunch Fund	2,896,321.34
Less: Capital Outlay	19,911.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	87,367,340.89

Special Education Indirect Cost Rate: **9.70%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82180
Report R0416

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Indirect Costs (Operations & Maintenance):

General Fund	2,821,460.56
Less: Capital Outlay	36,581.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,784,879.28

Direct Costs:

General Fund	25,629,699.15
Less: Capital Outlay	457,793.87
Less: Facilities Acquisition	1,560.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	939,330.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,109,675.34

Special Education Indirect Cost Rate: **10.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82230
Report R0416

Crestwood School District
1045 N GULLEY RD
DEARBORN HTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	5,330,249.52
Less: Capital Outlay	36,843.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,872.06
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,295,278.49

Direct Costs:

General Fund	59,619,825.76
Less: Capital Outlay	48,314.78
Less: Facilities Acquisition	4,880,994.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,502,112.99
Less: Capital Outlay	143,198.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	57,049,431.14

Special Education Indirect Cost Rate: **9.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82240
Report R0416

Westwood Community School District
3335 S BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Indirect Costs (Operations & Maintenance):

General Fund	2,713,546.80
Less: Capital Outlay	422,992.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,119.92
Less: Capital Outlay	1,119.92
Total Indirect (less Capital)	2,290,554.54

Direct Costs:

General Fund	26,336,280.10
Less: Capital Outlay	9,845.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,302,615.87
Less: Capital Outlay	41,941.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,587,109.45

Special Education Indirect Cost Rate: **8.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82250
 Report R0416

Ecorse Public Schools
 27225 W OUTER DR
 ECORSE, MI 48229

Indirect Costs (Operations & Maintenance):	
General Fund	2,674,486.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,674,486.92

Direct Costs:	
General Fund	17,225,824.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	10,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,205,051.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,420,875.61

Special Education Indirect Cost Rate: **14.52%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82290
Report R0416

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Indirect Costs (Operations & Maintenance):

General Fund	5,205,209.94
Less: Capital Outlay	433,078.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,772,131.82

Direct Costs:

General Fund	50,213,975.40
Less: Capital Outlay	1,722,345.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,099,635.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,591,265.32

Special Education Indirect Cost Rate: **9.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82300
 Report R0416

Grosse Ile Township Schools
 23276 E RIVER RD
 GROSSE ILE, MI 48138

Indirect Costs (Operations & Maintenance):	
General Fund	2,538,092.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,538,092.70

Direct Costs:	
General Fund	20,444,946.46
Less: Capital Outlay	3,271.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	929,780.10
Less: Capital Outlay	48,904.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,322,550.30

Special Education Indirect Cost Rate: **11.90%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82320
Report R0416

Harper Woods, The School District of the City of
19851 ANITA ST
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):

General Fund	6,751,390.95
Less: Capital Outlay	206,273.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,545,117.92

Direct Costs:

General Fund	37,863,967.36
Less: Capital Outlay	311,714.06
Less: Facilities Acquisition	227,595.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,960,818.71
Less: Capital Outlay	33,266.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,252,210.09

Special Education Indirect Cost Rate: **16.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82340
Report R0416

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Indirect Costs (Operations & Maintenance):

General Fund	3,249,908.12
Less: Capital Outlay	8,604.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,241,303.91

Direct Costs:

General Fund	36,000,677.25
Less: Capital Outlay	339,844.35
Less: Facilities Acquisition	0.00
Special Education Fund	2,697,428.11
Less: Capital Outlay	10,664.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,412,003.96
Less: Capital Outlay	5,200.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,754,400.85

Special Education Indirect Cost Rate: **8.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82365
Report R0416

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Indirect Costs (Operations & Maintenance):

General Fund	8,273,461.83
Less: Capital Outlay	1,760,868.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,512,593.42

Direct Costs:

General Fund	80,998,540.84
Less: Capital Outlay	380,878.30
Less: Facilities Acquisition	1,247,719.41
Special Education Fund	7,040,907.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	148,200.80
School Lunch Fund	3,926,913.39
Less: Capital Outlay	384,026.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	89,805,536.33

Special Education Indirect Cost Rate: **7.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82390
Report R0416

Northville Public Schools
405 W MAIN ST
NORTHVILLE, MI 48167

Indirect Costs (Operations & Maintenance):

General Fund	8,870,962.54
Less: Capital Outlay	100,670.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	47,712.00
Less: Capital Outlay	47,712.00
Total Indirect (less Capital)	8,770,291.56

Direct Costs:

General Fund	90,787,811.20
Less: Capital Outlay	88,204.87
Less: Facilities Acquisition	961,142.58
Special Education Fund	11,762,463.66
Less: Capital Outlay	41,550.32
Less: Facilities Acquisition	0.00
School Lunch Fund	4,497,030.66
Less: Capital Outlay	15,646.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	105,940,760.83

Special Education Indirect Cost Rate: **8.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82400
Report R0416

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Indirect Costs (Operations & Maintenance):

General Fund	4,650,424.00
Less: Capital Outlay	432,918.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,217,505.19

Direct Costs:

General Fund	32,500,656.69
Less: Capital Outlay	1,017,297.92
Less: Facilities Acquisition	539,951.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,742,924.34
Less: Capital Outlay	114,351.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,571,980.14

Special Education Indirect Cost Rate: **12.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82405
Report R0416

Southgate Community School District
13940 LEROY ST
SOUTHGATE, MI 48195

Indirect Costs (Operations & Maintenance):

General Fund	5,652,526.65
Less: Capital Outlay	324,107.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,328,418.67

Direct Costs:

General Fund	58,231,045.93
Less: Capital Outlay	54,478.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,384,894.69
Less: Capital Outlay	207,313.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	60,354,148.80

Special Education Indirect Cost Rate: **8.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82430
 Report R0416

Van Buren Public Schools
 555 W COLUMBIA AVE
 BELLEVILLE, MI 48111

Indirect Costs (Operations & Maintenance):	
General Fund	8,085,569.57
Less: Capital Outlay	1,171.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,084,397.88

Direct Costs:	
General Fund	66,437,018.53
Less: Capital Outlay	2,245,679.09
Less: Facilities Acquisition	1,927,925.60
Special Education Fund	3,708,666.73
Less: Capital Outlay	58,770.71
Less: Facilities Acquisition	0.00
School Lunch Fund	3,075,075.69
Less: Capital Outlay	347,880.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,640,505.55

Special Education Indirect Cost Rate: **11.78%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82700
Report R0416

Detroit Achievement Academy
7000 W OUTER DR
Detroit, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	1,119,195.87
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,119,195.87

Direct Costs:

General Fund	9,055,746.07
Less: Capital Outlay	139,412.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	487,147.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,403,480.98

Special Education Indirect Cost Rate: **11.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82701
Report R0416

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	2,863,576.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,863,576.17

Direct Costs:

General Fund	15,862,120.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	21,369.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	993,922.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,834,673.36

Special Education Indirect Cost Rate: **17.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82702
Report R0416

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	3,870,149.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,870,149.78

Direct Costs:

General Fund	22,896,142.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	72,253.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,371,965.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,195,854.80

Special Education Indirect Cost Rate: **16.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82703
Report R0416

University Preparatory Art & Design
485 W MILWAUKEE ST
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	1,809,666.36
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,809,666.36

Direct Costs:

General Fund	14,474,888.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	7,642.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	725,278.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,192,525.40

Special Education Indirect Cost Rate: **11.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82704
Report R0416

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Indirect Costs (Operations & Maintenance):

General Fund	304,028.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	304,028.48

Direct Costs:

General Fund	2,824,929.52
Less: Capital Outlay	257,128.00
Less: Facilities Acquisition	567,527.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	128,856.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,129,131.10

Special Education Indirect Cost Rate: **14.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82705
Report R0416

Branch Line School
32940 SCHOOLCRAFT RD
LIVONIA, MI 48150

Indirect Costs (Operations & Maintenance):

General Fund	113,293.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	113,293.42

Direct Costs:

General Fund	3,471,809.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	1,954,989.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,516,820.23

Special Education Indirect Cost Rate: **7.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82706
Report R0416

The James and Grace Lee Boggs School
7600 GOETHE ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	303,509.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	303,509.77

Direct Costs:

General Fund	2,075,793.99
Less: Capital Outlay	48,643.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,027,150.46

Special Education Indirect Cost Rate: **14.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82710
Report R0416

WAY Michigan
407 E FORT ST
DETROIT, MI 48226

Indirect Costs (Operations & Maintenance):

General Fund	52,745.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	52,745.94

Direct Costs:

General Fund	1,837,314.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,837,314.95

Special Education Indirect Cost Rate: **2.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82711
Report R0416

Canton Preparatory High School
46610 CHERRY HILL RD
CANTON, MI 48187

Indirect Costs (Operations & Maintenance):

General Fund	1,244,333.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,244,333.00

Direct Costs:

General Fund	6,511,204.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,511,204.00

Special Education Indirect Cost Rate: **19.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82713
Report R0416

New Paradigm College Prep
4001 29TH ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	567,100.77
Less: Capital Outlay	1,353.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	565,746.90

Direct Costs:

General Fund	2,965,608.68
Less: Capital Outlay	772.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,964,836.67

Special Education Indirect Cost Rate: **19.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82716
Report R0416

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	83,322.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	83,322.00

Direct Costs:

General Fund	2,145,915.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	933,922.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	51,018.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,263,011.00

Special Education Indirect Cost Rate: **6.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82717
 Report R0416

Achieve Charter Academy
 3250 DENTON RD
 CANTON, MI 48188

Indirect Costs (Operations & Maintenance):	
General Fund	1,459,284.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,459,284.00

Direct Costs:	
General Fund	7,573,834.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,573,834.00

Special Education Indirect Cost Rate: **19.27%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82718
Report R0416

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	1,527,421.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,527,421.00

Direct Costs:

General Fund	8,178,257.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,178,257.00

Special Education Indirect Cost Rate: **18.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82719
Report R0416

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Indirect Costs (Operations & Maintenance):

General Fund	1,843,792.00
Less: Capital Outlay	67,165.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,776,627.00

Direct Costs:

General Fund	6,642,339.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	413,594.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,055,933.00

Special Education Indirect Cost Rate: **25.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82722
Report R0416

Detroit Leadership Academy
13600 VIRGIL ST
DETROIT, MI 48223

Indirect Costs (Operations & Maintenance):

General Fund	1,269,062.64
Less: Capital Outlay	27,588.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,241,474.29

Direct Costs:

General Fund	10,587,268.86
Less: Capital Outlay	1,472.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	740,926.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,326,722.61

Special Education Indirect Cost Rate: **10.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82723
Report R0416

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):

General Fund	1,684,574.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,684,574.00

Direct Costs:

General Fund	9,213,002.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,213,002.00

Special Education Indirect Cost Rate: **18.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82724
Report R0416

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	1,414,173.58
Less: Capital Outlay	21,343.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,392,830.41

Direct Costs:

General Fund	5,732,128.63
Less: Capital Outlay	29,821.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,702,307.33

Special Education Indirect Cost Rate: **24.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82725
Report R0416

Global Heights Academy
23713 JOY RD
Dearborn Heights, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	686,878.69
Less: Capital Outlay	1,045.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	685,833.69

Direct Costs:

General Fund	3,498,812.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	147,999.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	299,111.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,649,925.24

Special Education Indirect Cost Rate: **18.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82727
Report R0416

Regent Park Scholars Charter Academy
15865 E 7 MILE RD
Detroit, MI 48205

Indirect Costs (Operations & Maintenance):

General Fund	1,474,451.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,474,451.00

Direct Costs:

General Fund	8,551,518.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,551,518.00

Special Education Indirect Cost Rate: **17.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82728
Report R0416

Jalen Rose Leadership Academy
15000 TROJAN ST
Detroit, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	664,526.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	664,526.28

Direct Costs:

General Fund	5,783,088.87
Less: Capital Outlay	269,571.34
Less: Facilities Acquisition	80,519.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,432,998.08

Special Education Indirect Cost Rate: **12.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82729
Report R0416

South Canton Scholars Charter Academy
3085 S CANTON CENTER RD
Canton, MI 48188

Indirect Costs (Operations & Maintenance):

General Fund	1,617,740.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,617,740.00

Direct Costs:

General Fund	8,492,912.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,492,912.00

Special Education Indirect Cost Rate: **19.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82730
Report R0416

American International Academy
300 S HENRY RUFF RD
Westland, MI 48186

Indirect Costs (Operations & Maintenance):

General Fund	1,622,015.97
Less: Capital Outlay	338,351.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,283,664.25

Direct Costs:

General Fund	9,039,494.17
Less: Capital Outlay	25,112.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	699,965.45
Less: Capital Outlay	2,346.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,712,000.49

Special Education Indirect Cost Rate: **13.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82735
Report R0416

New Paradigm Glazer-Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Indirect Costs (Operations & Maintenance):

General Fund	764,444.51
Less: Capital Outlay	13,000.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	751,443.90

Direct Costs:

General Fund	3,103,676.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,103,676.95

Special Education Indirect Cost Rate: **24.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82737
 Report R0416

Pathways Academy
 11340 E JEFFERSON AVE
 DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):	
General Fund	302,359.02
Less: Capital Outlay	2,347.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	300,011.84

Direct Costs:	
General Fund	2,732,048.25
Less: Capital Outlay	21,482.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,710,565.77

Special Education Indirect Cost Rate: **11.07%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82739
Report R0416

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	239,435.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	239,435.00

Direct Costs:

General Fund	3,604,791.00
Less: Capital Outlay	36,240.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	306,098.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,874,649.00

Special Education Indirect Cost Rate: **6.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82742
Report R0416

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	1,261,568.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,261,568.00

Direct Costs:

General Fund	4,094,327.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	428,323.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,522,650.00

Special Education Indirect Cost Rate: **27.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82743
Report R0416

Plymouth Scholars Charter Academy
48484 N TERRITORIAL RD
Plymouth, MI 48170

Indirect Costs (Operations & Maintenance):

General Fund	1,737,091.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,737,091.00

Direct Costs:

General Fund	7,712,643.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,712,643.00

Special Education Indirect Cost Rate: **22.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82744
Report R0416

Escuela Avancemos
2635 HOWARD ST
DETROIT, MI 48216

Indirect Costs (Operations & Maintenance):

General Fund	1,197,110.06
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,197,110.06

Direct Costs:

General Fund	4,654,080.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,654,080.60

Special Education Indirect Cost Rate: **25.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82745
Report R0416

Caniff Liberty Academy
2650 CANIFF ST
Hamtramck, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	5,939,761.73
Less: Capital Outlay	4,723,926.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,215,834.88

Direct Costs:

General Fund	6,118,419.90
Less: Capital Outlay	207,508.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	697,935.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,608,846.70

Special Education Indirect Cost Rate: **18.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82746
Report R0416

W-A-Y Academy
8701 W VERNOR HWY
Detroit, MI 48209

Indirect Costs (Operations & Maintenance):

General Fund	411,068.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	411,068.52

Direct Costs:

General Fund	2,498,094.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	78,802.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,576,896.49

Special Education Indirect Cost Rate: **15.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82747
Report R0416

MacDowell Preparatory Academy
4201 W OUTER DR
Detroit, MI 48221

Indirect Costs (Operations & Maintenance):

General Fund	761,790.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	761,790.67

Direct Costs:

General Fund	5,020,006.83
Less: Capital Outlay	15,311.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,004,695.23

Special Education Indirect Cost Rate: **15.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82749
Report R0416

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):

General Fund	845,007.72
Less: Capital Outlay	3,616.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	841,391.72

Direct Costs:

General Fund	5,860,293.09
Less: Capital Outlay	14,890.00
Less: Facilities Acquisition	273,514.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,571,888.58

Special Education Indirect Cost Rate: **15.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82751
Report R0416

Michigan Educational Choice Center
20045 JOANN ST
DETROIT, MI 48205

Indirect Costs (Operations & Maintenance):

General Fund	428,300.53
Less: Capital Outlay	74,778.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	353,522.53

Direct Costs:

General Fund	3,852,167.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	235,736.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	346,441.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,962,873.19

Special Education Indirect Cost Rate: **8.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82752
Report R0416

Infinity Institute of Learning (SDA)
13332 E JEFFERSON AVE
DETROIT, MI 48215

Indirect Costs (Operations & Maintenance):

General Fund	201,888.93
Less: Capital Outlay	13,107.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	188,781.05

Direct Costs:

General Fund	3,623,439.02
Less: Capital Outlay	17,020.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,606,418.46

Special Education Indirect Cost Rate: **5.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82754
Report R0416

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Indirect Costs (Operations & Maintenance):

General Fund	787,748.40
Less: Capital Outlay	81,103.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	706,644.57

Direct Costs:

General Fund	6,330,170.75
Less: Capital Outlay	18,519.45
Less: Facilities Acquisition	46,357.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	423,158.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,688,452.93

Special Education Indirect Cost Rate: **10.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82756
Report R0416

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	590,947.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	590,947.00

Direct Costs:

General Fund	5,066,663.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,066,663.00

Special Education Indirect Cost Rate: **11.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82757
Report R0416

Grand River Academy
28111 8 MILE RD
LIVONIA, MI 48152

Indirect Costs (Operations & Maintenance):

General Fund	1,698,360.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,698,360.00

Direct Costs:

General Fund	7,862,330.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,862,330.00

Special Education Indirect Cost Rate: **21.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82760
Report R0416

Cornerstone Jefferson-Douglass Academy
6861 E NEVADA ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):

General Fund	2,001,558.00
Less: Capital Outlay	79,899.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,921,659.00

Direct Costs:

General Fund	5,706,487.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	529,658.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,236,145.00

Special Education Indirect Cost Rate: **30.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82762
Report R0416

Inkster Preparatory Academy
27355 WOODSFIELD ST
Wixom, MI 48141

Indirect Costs (Operations & Maintenance):

General Fund	785,160.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	785,160.75

Direct Costs:

General Fund	2,781,025.34
Less: Capital Outlay	19,477.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	241,193.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,002,741.11

Special Education Indirect Cost Rate: **26.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82763
Report R0416

Discovery Creative Pathways
19360 HARPER AVE
Harper Woods, MI 48225

Indirect Costs (Operations & Maintenance):

General Fund	1,591,148.12
Less: Capital Outlay	29,942.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,561,205.42

Direct Costs:

General Fund	9,804,528.16
Less: Capital Outlay	121,217.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	793,544.36
Less: Capital Outlay	58,638.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,418,216.79

Special Education Indirect Cost Rate: **14.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82765
Report R0416

Pembroke Academy
19940 MANSFIELD ST
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	1,272,939.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,272,939.00

Direct Costs:

General Fund	5,595,668.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,595,668.00

Special Education Indirect Cost Rate: **22.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82766
Report R0416

Westfield Charter Academy
27201 W CHICAGO
REDFORD, MI 48239

Indirect Costs (Operations & Maintenance):

General Fund	2,316,572.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,316,572.00

Direct Costs:

General Fund	18,654,514.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,654,514.00

Special Education Indirect Cost Rate: **12.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82767
Report R0416

Ivywood Classical Academy
14356 GENOA CT
PLYMOUTH, MI 48170

Indirect Costs (Operations & Maintenance):

General Fund	734,114.96
Less: Capital Outlay	3,551.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	730,563.33

Direct Costs:

General Fund	5,753,087.71
Less: Capital Outlay	36,938.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,716,149.54

Special Education Indirect Cost Rate: **12.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82768
Report R0416

Achieve-Detroit
2001 W WARREN AVE
DETROIT, MI 48208

Indirect Costs (Operations & Maintenance):

General Fund	32,256.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	32,256.80

Direct Costs:

General Fund	402,392.08
Less: Capital Outlay	38,869.38
Less: Facilities Acquisition	19,139.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	344,382.77

Special Education Indirect Cost Rate: **9.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82772
Report R0416

Fostering Leadership Academy
16511 DELAWARE AVE
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):

General Fund	69,308.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	69,308.81

Direct Costs:

General Fund	1,240,019.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	61,329.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,301,348.45

Special Education Indirect Cost Rate: **5.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82773
Report R0416

Lincoln-King Adams-Young Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	4,831,822.00
Less: Capital Outlay	363,297.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,468,525.00

Direct Costs:

General Fund	16,617,667.01
Less: Capital Outlay	57,819.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,146,278.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,706,126.01

Special Education Indirect Cost Rate: **25.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82775
Report R0416

KIPP Detroit Imani Academy
19321 W CHICAGO ST
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	174,380.38
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	174,380.38

Direct Costs:

General Fund	863,876.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	81,794.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	945,670.92

Special Education Indirect Cost Rate: **18.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82776
Report R0416

SER YouthBuild Learning Academy
9301 MICHIGAN AVE
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	247,999.00
Less: Capital Outlay	5,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	242,899.00

Direct Costs:

General Fund	1,795,239.20
Less: Capital Outlay	89,158.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,706,080.84

Special Education Indirect Cost Rate: **14.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82910
Report R0416

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	707,255.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	707,255.95

Direct Costs:

General Fund	3,783,799.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	239,057.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,022,857.02

Special Education Indirect Cost Rate: **17.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82915
Report R0416

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Indirect Costs (Operations & Maintenance):

General Fund	467,879.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	467,879.00

Direct Costs:

General Fund	3,989,457.00
Less: Capital Outlay	45,155.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	355,371.00
Less: Capital Outlay	2,482.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,297,191.00

Special Education Indirect Cost Rate: **10.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82918
Report R0416

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	3,113,011.21
Less: Capital Outlay	161,846.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,951,164.97

Direct Costs:

General Fund	25,225,074.73
Less: Capital Outlay	180,354.39
Less: Facilities Acquisition	35,239.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,957,167.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,966,648.50

Special Education Indirect Cost Rate: **10.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82919
 Report R0416

Commonwealth Community Development Academy
 13477 EUREKA ST
 DETROIT, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	220,149.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	220,149.00

Direct Costs:	
General Fund	1,893,742.00
Less: Capital Outlay	73,875.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	238,947.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,058,814.00

Special Education Indirect Cost Rate: **10.69%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82921
 Report R0416

Academy for Business and Technology
 19625 WOOD ST
 MELVINDALE, MI 48122

Indirect Costs (Operations & Maintenance):	
General Fund	777,002.11
Less: Capital Outlay	5,982.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	771,019.99

Direct Costs:	
General Fund	7,452,128.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	984,671.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	608,824.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,076,281.19

Special Education Indirect Cost Rate: **10.90%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82923
Report R0416

Chandler Park Academy
20254 KELLY RD
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):

General Fund	3,320,550.24
Less: Capital Outlay	959.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,319,590.62

Direct Costs:

General Fund	25,780,785.26
Less: Capital Outlay	114,142.20
Less: Facilities Acquisition	3,103,014.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,479,698.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,043,327.20

Special Education Indirect Cost Rate: **13.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82925
Report R0416

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Indirect Costs (Operations & Maintenance):

General Fund	1,178,871.00
Less: Capital Outlay	9,168.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	55,031.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,224,734.00

Direct Costs:

General Fund	6,970,024.00
Less: Capital Outlay	100,318.00
Less: Facilities Acquisition	49,081.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	451,893.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,272,518.00

Special Education Indirect Cost Rate: **16.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82926
Report R0416

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Indirect Costs (Operations & Maintenance):

General Fund	714,347.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	354,083.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,068,431.43

Direct Costs:

General Fund	6,155,388.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,666.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,167,054.95

Special Education Indirect Cost Rate: **17.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82928
Report R0416

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Indirect Costs (Operations & Maintenance):

General Fund	1,561,390.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,323.34
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,584,714.17

Direct Costs:

General Fund	7,958,688.05
Less: Capital Outlay	9,327.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	527,181.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,476,541.51

Special Education Indirect Cost Rate: **18.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82929
Report R0416

Detroit Academy of Arts and Sciences
2985 E JEFFERSON AVE
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	2,117,449.54
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,117,449.54

Direct Costs:

General Fund	13,331,429.30
Less: Capital Outlay	264,933.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,225,680.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,292,175.53

Special Education Indirect Cost Rate: **14.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82930
Report R0416

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):

General Fund	845,054.37
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	845,054.37

Direct Costs:

General Fund	5,553,409.53
Less: Capital Outlay	15,990.83
Less: Facilities Acquisition	54,966.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	502,104.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,984,557.44

Special Education Indirect Cost Rate: **14.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82933
Report R0416

Barack Obama Leadership Academy
10800 E CANFIELD ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	728,705.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	728,705.00

Direct Costs:

General Fund	4,128,363.00
Less: Capital Outlay	9,536.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	330,725.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,449,552.00

Special Education Indirect Cost Rate: **16.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82937
Report R0416

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Indirect Costs (Operations & Maintenance):

General Fund	496,278.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	496,278.08

Direct Costs:

General Fund	4,393,982.74
Less: Capital Outlay	144,938.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	429,268.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,678,313.10

Special Education Indirect Cost Rate: **10.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82938
Report R0416

Summit Academy North
18601 MIDDLEBELT RD
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	2,059,376.00
Less: Capital Outlay	445,829.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,613,547.00

Direct Costs:

General Fund	18,177,358.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	755,640.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,932,998.00

Special Education Indirect Cost Rate: **8.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82940
Report R0416

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	2,281,208.62
Less: Capital Outlay	474,365.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,806,843.34

Direct Costs:

General Fund	14,196,676.08
Less: Capital Outlay	141,347.83
Less: Facilities Acquisition	565,809.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	827,715.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,317,234.14

Special Education Indirect Cost Rate: **12.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82941
Report R0416

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	2,308,645.10
Less: Capital Outlay	87,861.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,220,783.49

Direct Costs:

General Fund	23,626,609.95
Less: Capital Outlay	22,527.41
Less: Facilities Acquisition	154,089.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,607,340.35
Less: Capital Outlay	9,200.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,048,133.14

Special Education Indirect Cost Rate: **8.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82942
Report R0416

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Indirect Costs (Operations & Maintenance):

General Fund	908,675.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	908,675.29

Direct Costs:

General Fund	6,252,633.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,252,633.20

Special Education Indirect Cost Rate: **14.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82943
Report R0416

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	367,079.00
Less: Capital Outlay	6,520.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	360,559.00

Direct Costs:

General Fund	3,026,180.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	195,769.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,221,949.00

Special Education Indirect Cost Rate: **11.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82945
Report R0416

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	2,398,685.13
Less: Capital Outlay	7,720.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,390,964.73

Direct Costs:

General Fund	14,242,529.42
Less: Capital Outlay	10,059.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,233,503.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,465,973.42

Special Education Indirect Cost Rate: **15.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82947
Report R0416

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	436,546.71
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	436,546.71

Direct Costs:

General Fund	3,000,879.92
Less: Capital Outlay	25,939.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	246,185.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,221,125.64

Special Education Indirect Cost Rate: **13.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82950
Report R0416

Universal Academy
4833 OGDEN ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	704,821.09
Less: Capital Outlay	29,690.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	675,131.09

Direct Costs:

General Fund	7,796,477.37
Less: Capital Outlay	45,456.83
Less: Facilities Acquisition	72,950.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	691,424.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,369,495.31

Special Education Indirect Cost Rate: **8.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82953
Report R0416

Detroit Service Learning Academy
21605 W 7 MILE RD
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	3,866,188.81
Less: Capital Outlay	459,743.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,406,444.93

Direct Costs:

General Fund	19,674,984.44
Less: Capital Outlay	473,727.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,400,849.49
Less: Capital Outlay	216,569.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,385,536.95

Special Education Indirect Cost Rate: **16.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82956
Report R0416

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	3,058,324.98
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,058,324.98

Direct Costs:

General Fund	12,446,526.05
Less: Capital Outlay	55,251.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	742,548.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,133,823.29

Special Education Indirect Cost Rate: **23.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82957
Report R0416

Hope of Detroit Academy
4443 N CAMPBELL ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	1,652,390.94
Less: Capital Outlay	107,947.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,544,443.40

Direct Costs:

General Fund	12,608,689.86
Less: Capital Outlay	186,051.25
Less: Facilities Acquisition	1,449,246.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	989,851.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,963,243.79

Special Education Indirect Cost Rate: **12.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82958
Report R0416

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):

General Fund	451,427.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	451,427.39

Direct Costs:

General Fund	2,027,946.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	130,951.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,158,898.86

Special Education Indirect Cost Rate: **20.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82959
Report R0416

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Indirect Costs (Operations & Maintenance):

General Fund	392,197.79
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	392,197.79

Direct Costs:

General Fund	2,636,268.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,136.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,871,404.75

Special Education Indirect Cost Rate: **13.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82963
Report R0416

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):

General Fund	576,018.00
Less: Capital Outlay	11,625.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	564,393.00

Direct Costs:

General Fund	6,164,598.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	319,330.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	440,036.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,285,304.00

Special Education Indirect Cost Rate: **8.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82967
Report R0416

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	1,444,558.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,444,558.00

Direct Costs:

General Fund	5,709,192.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,709,192.00

Special Education Indirect Cost Rate: **25.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82968
Report R0416

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Indirect Costs (Operations & Maintenance):

General Fund	1,547,851.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,547,851.00

Direct Costs:

General Fund	7,866,932.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,866,932.00

Special Education Indirect Cost Rate: **19.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82969
Report R0416

Creative Montessori Academy
12701 MCCANN ST
SOUTHGATE, MI 48195

Indirect Costs (Operations & Maintenance):

General Fund	1,111,573.10
Less: Capital Outlay	101,503.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,010,069.44

Direct Costs:

General Fund	8,258,203.26
Less: Capital Outlay	31,835.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	581,938.34
Less: Capital Outlay	33,489.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,774,817.07

Special Education Indirect Cost Rate: **11.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82970
Report R0416

Warrendale Charter Academy
19400 SAWYER ST
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	1,583,173.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,583,173.00

Direct Costs:

General Fund	8,553,487.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,553,487.00

Special Education Indirect Cost Rate: **18.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82973
Report R0416

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	752,670.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	752,670.92

Direct Costs:

General Fund	8,258,656.77
Less: Capital Outlay	27,863.28
Less: Facilities Acquisition	349,666.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	496,123.14
Less: Capital Outlay	27,373.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,349,877.15

Special Education Indirect Cost Rate: **9.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82974
Report R0416

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Indirect Costs (Operations & Maintenance):

General Fund	1,574,730.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,574,730.00

Direct Costs:

General Fund	8,712,908.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,712,908.00

Special Education Indirect Cost Rate: **18.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82975
 Report R0416

Riverside Academy
 6409 SCHAEFER RD
 DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):	
General Fund	2,900,346.67
Less: Capital Outlay	43,896.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,856,450.41

Direct Costs:	
General Fund	9,267,234.21
Less: Capital Outlay	12,596.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	623,423.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,878,061.78

Special Education Indirect Cost Rate: **28.92%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82976
 Report R0416

Keystone Academy
 47925 BEMIS RD
 BELLEVILLE, MI 48111

Indirect Costs (Operations & Maintenance):	
General Fund	1,383,461.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,383,461.00

Direct Costs:	
General Fund	7,433,074.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,433,074.00

Special Education Indirect Cost Rate: **18.61%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82977
 Report R0416

Hamtramck Academy
 11420 CONANT ST
 HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	978,618.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	978,618.00

Direct Costs:	
General Fund	7,599,973.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,599,973.00

Special Education Indirect Cost Rate: **12.88%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82979
Report R0416

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	1,620,575.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,620,575.00

Direct Costs:

General Fund	8,512,175.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,512,175.00

Special Education Indirect Cost Rate: **19.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82981
Report R0416

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):

General Fund	914,047.00
Less: Capital Outlay	37,581.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	876,466.00

Direct Costs:

General Fund	5,738,112.00
Less: Capital Outlay	10,906.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	410,012.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,137,218.00

Special Education Indirect Cost Rate: **14.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82982
Report R0416

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Indirect Costs (Operations & Maintenance):

General Fund	808,600.90
Less: Capital Outlay	36,844.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	771,756.20

Direct Costs:

General Fund	8,930,825.03
Less: Capital Outlay	15,996.25
Less: Facilities Acquisition	218,715.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	695,318.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,391,432.67

Special Education Indirect Cost Rate: **8.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026
 District Code: 82983
 Report R0416

Bridge Academy
 9600 BUFFALO ST
 HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	2,406,124.13
Less: Capital Outlay	105,692.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,300,431.90

Direct Costs:	
General Fund	14,320,410.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	369,477.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	973,715.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,924,648.77

Special Education Indirect Cost Rate: **15.41%**
 (If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82985
Report R0416

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	1,315,981.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,315,981.00

Direct Costs:

General Fund	8,975,146.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,975,146.00

Special Education Indirect Cost Rate: **14.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82986
Report R0416

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	953,306.17
Less: Capital Outlay	20,339.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	932,966.92

Direct Costs:

General Fund	8,552,026.00
Less: Capital Outlay	18,278.36
Less: Facilities Acquisition	268,975.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	653,941.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,918,713.89

Special Education Indirect Cost Rate: **10.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82987
Report R0416

Frontier International Academy
13200 CONANT ST
DETROIT, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	1,820,391.67
Less: Capital Outlay	86,189.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,734,202.22

Direct Costs:

General Fund	11,626,117.23
Less: Capital Outlay	155.16
Less: Facilities Acquisition	512,980.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,095,071.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,208,053.72

Special Education Indirect Cost Rate: **14.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82991
Report R0416

Covenant Schools Detroit
1450 25TH ST
DETROIT, MI 48216

Indirect Costs (Operations & Maintenance):

General Fund	1,184,221.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,184,221.00

Direct Costs:

General Fund	11,045,658.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	2,950.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,042,708.00

Special Education Indirect Cost Rate: **10.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82994
Report R0416

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):

General Fund	1,300,236.98
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,300,236.98

Direct Costs:

General Fund	9,076,793.01
Less: Capital Outlay	52,083.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	764,543.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,789,253.29

Special Education Indirect Cost Rate: **13.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82995
Report R0416

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	1,546,876.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,546,876.00

Direct Costs:

General Fund	7,101,922.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,101,922.00

Special Education Indirect Cost Rate: **21.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82996
Report R0416

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	142,073.00
Less: Capital Outlay	106,075.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	35,998.00

Direct Costs:

General Fund	1,550,827.00
Less: Capital Outlay	2,807.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,587.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,549,607.00

Special Education Indirect Cost Rate: **2.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 82997
Report R0416

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):

General Fund	1,405,015.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,405,015.00

Direct Costs:

General Fund	7,991,950.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,991,950.00

Special Education Indirect Cost Rate: **17.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 83010
Report R0416

Cadillac Area Public Schools
400 LINDEN ST
CADILLAC, MI 49601

Indirect Costs (Operations & Maintenance):

General Fund	5,289,660.85
Less: Capital Outlay	304,506.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,985,154.16

Direct Costs:

General Fund	34,617,482.02
Less: Capital Outlay	379,315.12
Less: Facilities Acquisition	215,172.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,037,978.61
Less: Capital Outlay	81,745.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,979,226.87

Special Education Indirect Cost Rate: **13.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 83060
Report R0416

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Indirect Costs (Operations & Maintenance):

General Fund	1,224,661.21
Less: Capital Outlay	43,049.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,181,611.42

Direct Costs:

General Fund	11,445,017.80
Less: Capital Outlay	126,742.68
Less: Facilities Acquisition	5,421.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,131,816.60
Less: Capital Outlay	77,881.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,366,788.55

Special Education Indirect Cost Rate: **9.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 83070
Report R0416

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Indirect Costs (Operations & Maintenance):

General Fund	1,365,136.80
Less: Capital Outlay	498,369.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	789.56
Less: Capital Outlay	0.00
Total Indirect (less Capital)	867,557.01

Direct Costs:

General Fund	7,842,728.27
Less: Capital Outlay	146,628.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	695,111.79
Less: Capital Outlay	144,567.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,246,643.87

Special Education Indirect Cost Rate: **10.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2025-2026

District Code: 83900
Report R0416

Highpoint Virtual Academy of Michigan
210 E MESICK AVE
Mesick, MI 49668

Indirect Costs (Operations & Maintenance):

General Fund	138,416.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	138,416.67

Direct Costs:

General Fund	42,349,495.73
Less: Capital Outlay	174,799.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,174,696.06

Special Education Indirect Cost Rate: **0.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)