

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2023-2024

District Code: 01010
Report R0416

Alcona Community Schools
51 N BARLOW RD
HARRISVILLE, MI 48740

Indirect Costs (Operations & Maintenance):

General Fund	1,008,974.44
Less: Capital Outlay	72,498.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	936,476.10

Direct Costs:

General Fund	10,173,643.94
Less: Capital Outlay	276,336.09
Less: Facilities Acquisition	380,079.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	569,643.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,086,871.75

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 2023-2024

District Code: 02010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	117,052.92
Less: Capital Outlay	3,060.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	113,992.92

Direct Costs:

General Fund	817,422.93
Less: Capital Outlay	1,748.08
Less: Facilities Acquisition	31,803.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	56,278.58
Less: Capital Outlay	2,560.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	837,590.12

Special Education Indirect Cost Rate: **13.61%**
(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 2023-2024

District Code: 02020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	192,739.40
Less: Capital Outlay	1,627.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	191,112.11

Direct Costs:

General Fund	1,152,570.34
Less: Capital Outlay	1,788.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	137,875.94
Less: Capital Outlay	9,784.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,278,873.31

Special Education Indirect Cost Rate: **14.94%**
(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 2023-2024

District Code: 02070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	801,030.79
Less: Capital Outlay	11,713.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	789,317.18

Direct Costs:

General Fund	8,036,569.20
Less: Capital Outlay	36,351.83
Less: Facilities Acquisition	1,450.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	348,991.42
Less: Capital Outlay	12,833.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,334,924.33

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 2023-2024

District Code: 02080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	545,257.62
Less: Capital Outlay	4,557.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,955.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	553,655.52

Direct Costs:

General Fund	4,305,971.33
Less: Capital Outlay	7,086.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	257,482.65
Less: Capital Outlay	13,123.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,543,243.43

Special Education Indirect Cost Rate: **12.19%**
(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 2023-2024

District Code: 03010
Report R0416

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Indirect Costs (Operations & Maintenance):

General Fund	3,967,527.48
Less: Capital Outlay	102,536.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,864,990.78

Direct Costs:

General Fund	31,964,766.85
Less: Capital Outlay	665,622.55
Less: Facilities Acquisition	814,374.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,090,195.55
Less: Capital Outlay	20,749.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,554,215.85

Special Education Indirect Cost Rate: **12.25%**
(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 2023-2024

District Code: 03020
Report R0416

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Indirect Costs (Operations & Maintenance):

General Fund	3,260,597.62
Less: Capital Outlay	116,904.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,143,693.15

Direct Costs:

General Fund	29,564,191.58
Less: Capital Outlay	1,542,355.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,322,384.50
Less: Capital Outlay	9,733.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,334,486.60

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 2023-2024

District Code: 03030
Report R0416

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Indirect Costs (Operations & Maintenance):

General Fund	4,283,086.82
Less: Capital Outlay	851,546.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,431,540.06

Direct Costs:

General Fund	27,517,769.26
Less: Capital Outlay	743,374.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,641,927.59
Less: Capital Outlay	350,064.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,066,258.32

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 2023-2024

District Code: 03040
Report R0416

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Indirect Costs (Operations & Maintenance):

General Fund	3,001,873.87
Less: Capital Outlay	22,640.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,979,233.87

Direct Costs:

General Fund	34,992,194.69
Less: Capital Outlay	398,197.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,064,426.28
Less: Capital Outlay	142,255.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,516,168.00

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 2023-2024

District Code: 03050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,877,224.33
Less: Capital Outlay	28,021.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,849,202.93

Direct Costs:

General Fund	16,364,891.87
Less: Capital Outlay	219,681.60
Less: Facilities Acquisition	133,326.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,536,938.47
Less: Capital Outlay	400,899.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,147,923.12

Special Education Indirect Cost Rate: **10.78%**
(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 2023-2024

District Code: 03060
Report R0416

Martin Public Schools
1556 CHALMERS
MARTIN, MI 49070

Indirect Costs (Operations & Maintenance):

General Fund	839,140.28
Less: Capital Outlay	25,164.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	813,975.98

Direct Costs:

General Fund	7,229,273.39
Less: Capital Outlay	55,051.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	327,665.68
Less: Capital Outlay	18,165.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,483,722.30

Special Education Indirect Cost Rate: **10.88%**
(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 2023-2024

District Code: 03070
Report R0416

Hopkins Public Schools
400 S CLARK ST
HOPKINS, MI 49328

Indirect Costs (Operations & Maintenance):

General Fund	2,157,208.59
Less: Capital Outlay	86,746.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,070,462.31

Direct Costs:

General Fund	17,830,854.34
Less: Capital Outlay	585,868.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	924,260.77
Less: Capital Outlay	112,419.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,056,827.09

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 2023-2024

District Code: 03080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	892,524.81
Less: Capital Outlay	22,490.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	870,034.81

Direct Costs:

General Fund	10,996,128.46
Less: Capital Outlay	50,718.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	314,174.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,259,584.19

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 2023-2024

District Code: 03100
Report R0416

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Indirect Costs (Operations & Maintenance):

General Fund	3,609,871.08
Less: Capital Outlay	818,223.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,791,647.73

Direct Costs:

General Fund	35,257,304.80
Less: Capital Outlay	1,054,330.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,263,799.53
Less: Capital Outlay	49,864.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,416,909.30

Special Education Indirect Cost Rate: **7.88%**
(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 2023-2024

District Code: 03440
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	86,369.76
Less: Capital Outlay	2,829.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	83,539.77

Direct Costs:

General Fund	776,684.13
Less: Capital Outlay	2,744.00
Less: Facilities Acquisition	24,110.62
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)	749,829.51

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 2023-2024

District Code: 03900
Report R0416

Innocademy Allegan Campus
2611 56TH ST
FENNVILLE, MI 49408

Indirect Costs (Operations & Maintenance):

General Fund	103,497.13
Less: Capital Outlay	2,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	101,497.13

Direct Costs:

General Fund	1,010,469.47
Less: Capital Outlay	19,603.40
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)	990,866.07

Special Education Indirect Cost Rate: **10.24%**
(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 2023-2024

District Code: 03902
Report R0416

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Indirect Costs (Operations & Maintenance):

General Fund	41,813.94
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)	41,813.94

Direct Costs:

General Fund	1,123,024.44
Less: Capital Outlay	2,528.00
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)	1,120,496.44

Special Education Indirect Cost Rate: **3.73%**
(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 2023-2024

District Code: 04010
Report R0416

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

Indirect Costs (Operations & Maintenance):

General Fund	4,561,148.18
Less: Capital Outlay	143,031.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,202.83
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,422,319.43

Direct Costs:

General Fund	45,292,056.37
Less: Capital Outlay	740,929.83
Less: Facilities Acquisition	1,553,427.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,636,247.49
Less: Capital Outlay	20,429.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,613,517.13

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 2023-2024

District Code: 05010
Report R0416

Alba Public Schools
5935 ELM ST
ELMIRA, MI 49730

Indirect Costs (Operations & Maintenance):

General Fund	272,131.72
Less: Capital Outlay	2,821.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	269,310.04

Direct Costs:

General Fund	1,202,870.61
Less: Capital Outlay	20,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	123,563.81
Less: Capital Outlay	12,509.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,293,924.83

Special Education Indirect Cost Rate: **20.81%**
(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 2023-2024

District Code: 05035
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	617,699.61
Less: Capital Outlay	115,095.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	502,603.92

Direct Costs:

General Fund	4,762,036.46
Less: Capital Outlay	123,813.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	290,981.67
Less: Capital Outlay	15,487.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,913,717.54

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 2023-2024

District Code: 05040
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,064,322.44
Less: Capital Outlay	9,655.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,054,667.44

Direct Costs:

General Fund	4,660,370.01
Less: Capital Outlay	51,373.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	342,461.08
Less: Capital Outlay	21,493.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,929,964.20

Special Education Indirect Cost Rate: **21.39%**
(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 2023-2024

District Code: 05060
Report R0416

Elk Rapids Schools
308 MEGUZEE PT
ELK RAPIDS, MI 49629

Indirect Costs (Operations & Maintenance):

General Fund	1,215,593.39
Less: Capital Outlay	43,625.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,171,967.71

Direct Costs:

General Fund	15,591,021.85
Less: Capital Outlay	650,136.23
Less: Facilities Acquisition	282,401.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	743,435.88
Less: Capital Outlay	63,917.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,338,003.19

Special Education Indirect Cost Rate: **7.64%**
(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 2023-2024

District Code: 05065
Report R0416

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Indirect Costs (Operations & Maintenance):

General Fund	407,894.63
Less: Capital Outlay	71,147.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	336,747.19

Direct Costs:

General Fund	3,587,079.72
Less: Capital Outlay	35,010.63
Less: Facilities Acquisition	15,094.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	156,891.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,693,866.68

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 2023-2024

District Code: 05070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,680,899.78
Less: Capital Outlay	183,215.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,497,684.66

Direct Costs:

General Fund	10,378,427.56
Less: Capital Outlay	100,419.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,019,584.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,297,592.56

Special Education Indirect Cost Rate: **13.26%**
(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 2023-2024

District Code: 06020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	497,578.62
Less: Capital Outlay	3,792.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,529.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	499,315.41

Direct Costs:

General Fund	5,673,226.41
Less: Capital Outlay	166,491.00
Less: Facilities Acquisition	6,782.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	365,510.03
Less: Capital Outlay	14,279.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,851,183.30

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 2023-2024

District Code: 06050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,015,842.46
Less: Capital Outlay	682,145.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,333,697.36

Direct Costs:

General Fund	17,929,596.19
Less: Capital Outlay	395,286.44
Less: Facilities Acquisition	558,006.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,561,250.18
Less: Capital Outlay	138,551.25
Less: Facilities Acquisition	280,588.74
Total Direct (less Capital)	18,118,413.14

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 2023-2024

District Code: 07010
Report R0416

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Indirect Costs (Operations & Maintenance):

General Fund	52,397.00
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)	52,397.00

Direct Costs:

General Fund	431,128.00
Less: Capital Outlay	4,066.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	8,273.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	435,335.00

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 2023-2024

District Code: 07020
Report R0416

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Indirect Costs (Operations & Maintenance):

General Fund	559,678.01
Less: Capital Outlay	6,895.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	552,783.01

Direct Costs:

General Fund	5,078,688.87
Less: Capital Outlay	76,269.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	238,128.85
Less: Capital Outlay	7,070.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,233,477.93

Special Education Indirect Cost Rate: **10.56%**
(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 2023-2024

District Code: 07040
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	916,145.75
Less: Capital Outlay	33,082.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,503.69
Less: Capital Outlay	37.95
Total Indirect (less Capital)	894,528.78

Direct Costs:

General Fund	7,190,123.72
Less: Capital Outlay	94,157.50
Less: Facilities Acquisition	7,780.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	369,924.40
Less: Capital Outlay	10,995.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,447,114.77

Special Education Indirect Cost Rate: **12.01%**
(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 2023-2024

District Code: 08010
Report R0416

Delton Kellogg Schools
327 N GROVE ST
DELTON, MI 49046

Indirect Costs (Operations & Maintenance):

General Fund	1,219,055.36
Less: Capital Outlay	600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,218,455.36

Direct Costs:

General Fund	13,775,520.18
Less: Capital Outlay	13,750.24
Less: Facilities Acquisition	42,793.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	774,912.41
Less: Capital Outlay	36,021.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,457,867.48

Special Education Indirect Cost Rate: **8.43%**
(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 2023-2024

District Code: 08030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	4,104,911.51
Less: Capital Outlay	25,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,079,411.51

Direct Costs:

General Fund	29,122,206.81
Less: Capital Outlay	716,652.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,364,635.76
Less: Capital Outlay	18,893.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,751,296.57

Special Education Indirect Cost Rate: **13.71%**
(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 2023-2024

District Code: 08050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	5,078,275.13
Less: Capital Outlay	1,254,166.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	870.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,824,979.08

Direct Costs:

General Fund	38,570,514.11
Less: Capital Outlay	29,002.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,944,787.71
Less: Capital Outlay	499,352.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,986,946.14

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 2023-2024

District Code: 09010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	8,672,600.06
Less: Capital Outlay	39,286.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,811.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,639,125.45

Direct Costs:

General Fund	90,144,792.77
Less: Capital Outlay	170,008.06
Less: Facilities Acquisition	5,844,623.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,246,465.94
Less: Capital Outlay	55,841.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	88,320,786.08

Special Education Indirect Cost Rate: **9.78%**
(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 2023-2024

District Code: 09030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,535,071.50
Less: Capital Outlay	451,043.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,084,028.31

Direct Costs:

General Fund	28,707,580.87
Less: Capital Outlay	271,456.91
Less: Facilities Acquisition	2,831,916.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,995,257.36
Less: Capital Outlay	459,925.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,139,539.22

Special Education Indirect Cost Rate: **11.36%**
(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 2023-2024

District Code: 09050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,947,387.27
Less: Capital Outlay	49,850.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	904.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,898,441.39

Direct Costs:

General Fund	17,852,231.76
Less: Capital Outlay	8,985.56
Less: Facilities Acquisition	1,000,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	668,349.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,511,595.90

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 2023-2024

District Code: 09090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,523,487.12
Less: Capital Outlay	66,219.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,177.43
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,468,444.95

Direct Costs:

General Fund	13,476,957.78
Less: Capital Outlay	98,748.00
Less: Facilities Acquisition	547,834.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	869,394.64
Less: Capital Outlay	21,452.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,678,317.33

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 2023-2024

District Code: 09901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	361,510.68
Less: Capital Outlay	4,165.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	357,344.80

Direct Costs:

General Fund	1,920,184.20
Less: Capital Outlay	13,286.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	34,374.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,941,272.04

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 2023-2024

District Code: 09902
Report R0416

State Street Academy
1110 STATE ST
BAY CITY, MI 48706

Indirect Costs (Operations & Maintenance):

General Fund	516,665.12
Less: Capital Outlay	101,342.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	415,322.68

Direct Costs:

General Fund	2,895,145.57
Less: Capital Outlay	7,451.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	242,001.74
Less: Capital Outlay	29,632.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,100,063.89

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 2023-2024

District Code: 09903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	815,266.72
Less: Capital Outlay	116,238.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	699,028.03

Direct Costs:

General Fund	4,599,161.25
Less: Capital Outlay	2,930.82
Less: Facilities Acquisition	59,077.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	437,835.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,974,988.90

Special Education Indirect Cost Rate: **14.05%**
(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 2023-2024

District Code: 10015
Report R0416

Benzie County Central Schools
9300 HOMESTEAD RD
BENZONIA, MI 49616

Indirect Costs (Operations & Maintenance):

General Fund	2,488,713.18
Less: Capital Outlay	289,532.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,199,180.46

Direct Costs:

General Fund	15,891,013.33
Less: Capital Outlay	556,527.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	974,139.63
Less: Capital Outlay	107,883.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,200,741.86

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 2023-2024

District Code: 10025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,019,625.54
Less: Capital Outlay	19,101.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,000,524.19

Direct Costs:

General Fund	7,816,933.19
Less: Capital Outlay	38,209.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	475,258.83
Less: Capital Outlay	296.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,253,686.41

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 2023-2024

District Code: 11010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,051,799.80
Less: Capital Outlay	147,365.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,904,434.27

Direct Costs:

General Fund	26,685,878.22
Less: Capital Outlay	53,161.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,396,218.37
Less: Capital Outlay	1,547.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,027,387.93

Special Education Indirect Cost Rate: **10.36%**
(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 2023-2024

District Code: 11020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,949,763.08
Less: Capital Outlay	13,645.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,936,118.08

Direct Costs:

General Fund	32,508,919.50
Less: Capital Outlay	362,375.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,527,579.44
Less: Capital Outlay	172,918.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,501,205.38

Special Education Indirect Cost Rate: **11.75%**
(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 2023-2024

District Code: 11030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,253,866.00
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)	3,253,866.00

Direct Costs:

General Fund	33,173,513.00
Less: Capital Outlay	730,779.78
Less: Facilities Acquisition	265,460.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,526,393.87
Less: Capital Outlay	38,760.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,664,906.51

Special Education Indirect Cost Rate: **9.67%**
(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 2023-2024

District Code: 11033
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,028,989.88
Less: Capital Outlay	1,022,909.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,006,080.88

Direct Costs:

General Fund	9,559,981.17
Less: Capital Outlay	261,639.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	340,025.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,638,367.37

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 2023-2024

District Code: 11200
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,195,745.74
Less: Capital Outlay	63,779.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,131,966.26

Direct Costs:

General Fund	14,053,474.41
Less: Capital Outlay	123,094.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	754,760.90
Less: Capital Outlay	3,458.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,681,682.45

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 2023-2024

District Code: 11210
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,624,005.03
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)	1,624,005.03

Direct Costs:

General Fund	16,373,110.12
Less: Capital Outlay	298,453.56
Less: Facilities Acquisition	1,185,129.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	904,869.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,794,397.12

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 2023-2024

District Code: 11240
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	7,324,246.97
Less: Capital Outlay	144,659.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,179,587.27

Direct Costs:

General Fund	67,455,105.95
Less: Capital Outlay	3,045,529.98
Less: Facilities Acquisition	6,079,242.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,214,082.96
Less: Capital Outlay	26,353.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	59,518,062.64

Special Education Indirect Cost Rate: **12.06%**
(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 2023-2024

District Code: 11250
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,070,394.81
Less: Capital Outlay	314,622.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	755,771.92

Direct Costs:

General Fund	8,528,748.33
Less: Capital Outlay	31,656.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	610,676.11
Less: Capital Outlay	113,008.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,994,758.97

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 2023-2024

District Code: 11300
Report R0416

Niles Community Schools
1 TYLER ST
NILES, MI 49120

Indirect Costs (Operations & Maintenance):

General Fund	4,040,083.93
Less: Capital Outlay	22,060.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,018,023.33

Direct Costs:

General Fund	39,165,810.16
Less: Capital Outlay	362,958.76
Less: Facilities Acquisition	730,832.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,023,196.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,095,216.04

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 2023-2024

District Code: 11310
Report R0416

Buchanan Community Schools
401 W CHICAGO ST
BUCHANAN, MI 49107

Indirect Costs (Operations & Maintenance):

General Fund	2,050,516.81
Less: Capital Outlay	3,431.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,047,084.83

Direct Costs:

General Fund	17,718,609.57
Less: Capital Outlay	31,667.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,076,952.59
Less: Capital Outlay	142,082.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,621,811.71

Special Education Indirect Cost Rate: **10.99%**
(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 2023-2024

District Code: 11320
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,589,367.19
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)	1,589,367.19

Direct Costs:

General Fund	18,328,418.24
Less: Capital Outlay	1,469.59
Less: Facilities Acquisition	825,537.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,592,289.65
Less: Capital Outlay	277,932.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,815,768.33

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 2023-2024

District Code: 11330
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,603,104.05
Less: Capital Outlay	101,056.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,502,047.33

Direct Costs:

General Fund	15,192,635.76
Less: Capital Outlay	407,512.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,802,102.74
Less: Capital Outlay	607,241.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,979,984.74

Special Education Indirect Cost Rate: **9.40%**
(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 2023-2024

District Code: 11340
Report R0416

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Indirect Costs (Operations & Maintenance):

General Fund	1,706,607.99
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)	1,706,607.99

Direct Costs:

General Fund	13,925,543.41
Less: Capital Outlay	473,327.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	808,622.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,260,838.58

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 2023-2024

District Code: 11670
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	101,887.42
Less: Capital Outlay	9,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	92,887.42

Direct Costs:

General Fund	823,453.29
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	43,083.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	866,537.17

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 2023-2024

District Code: 11830
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	131,899.27
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)	131,899.27

Direct Costs:

General Fund	791,517.04
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	58,322.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	849,839.08

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 2023-2024

District Code: 11900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	138,122.93
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)	138,122.93

Direct Costs:

General Fund	1,117,325.92
Less: Capital Outlay	211,203.14
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)	906,122.78

Special Education Indirect Cost Rate: **15.24%**
(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 2023-2024

District Code: 11901
Report R0416

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Indirect Costs (Operations & Maintenance):

General Fund	1,342,074.28
Less: Capital Outlay	836,626.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	505,447.81

Direct Costs:

General Fund	9,194,596.59
Less: Capital Outlay	11,878.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	627,996.24
Less: Capital Outlay	123,230.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,687,483.40

Special Education Indirect Cost Rate: **5.22%**
(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 2023-2024

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	546,321.44
Less: Capital Outlay	1,283.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	545,038.44

Direct Costs:

General Fund	4,960,380.11
Less: Capital Outlay	83,856.17
Less: Facilities Acquisition	7,495.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	554,961.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,423,990.53

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 2023-2024

District Code: 11904
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	341,238.94
Less: Capital Outlay	25,865.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	315,373.43

Direct Costs:

General Fund	2,273,330.41
Less: Capital Outlay	23,207.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	276,858.43
Less: Capital Outlay	28,672.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,498,308.85

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 2023-2024

District Code: 12010
Report R0416

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Indirect Costs (Operations & Maintenance):

General Fund	3,020,977.43
Less: Capital Outlay	131,100.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,005.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,894,882.86

Direct Costs:

General Fund	33,006,862.91
Less: Capital Outlay	1,309,075.96
Less: Facilities Acquisition	12,370.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,402,052.09
Less: Capital Outlay	274,479.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,812,989.08

Special Education Indirect Cost Rate: **8.56%**
(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 2023-2024

District Code: 12020
Report R0416

Bronson Community School District
450 E GRANT ST
BRONSON, MI 49028

Indirect Costs (Operations & Maintenance):

General Fund	1,533,450.77
Less: Capital Outlay	474,352.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,059,098.65

Direct Costs:

General Fund	11,661,292.78
Less: Capital Outlay	373,464.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	925,761.20
Less: Capital Outlay	79,094.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,134,494.64

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 2023-2024

District Code: 12040
Report R0416

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Indirect Costs (Operations & Maintenance):

General Fund	1,240,472.77
Less: Capital Outlay	55,798.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,184,674.49

Direct Costs:

General Fund	14,634,288.81
Less: Capital Outlay	49,689.40
Less: Facilities Acquisition	2,283,412.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	998,492.38
Less: Capital Outlay	16,258.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,283,420.51

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 2023-2024

District Code: 12901
Report R0416

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Indirect Costs (Operations & Maintenance):

General Fund	309,840.00
Less: Capital Outlay	47,439.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	262,401.00

Direct Costs:

General Fund	4,661,687.00
Less: Capital Outlay	69,624.00
Less: Facilities Acquisition	123,583.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,597.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,851,077.00

Special Education Indirect Cost Rate: **5.41%**
(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 2023-2024

District Code: 13020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	7,279,294.03
Less: Capital Outlay	869,751.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,806.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,425,349.00

Direct Costs:

General Fund	55,902,337.18
Less: Capital Outlay	1,397,866.87
Less: Facilities Acquisition	4,035,925.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,443,401.21
Less: Capital Outlay	327,692.92
Less: Facilities Acquisition	146,744.32
Total Direct (less Capital)	54,437,508.49

Special Education Indirect Cost Rate: **11.80%**
(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 2023-2024

District Code: 13050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	594,527.36
Less: Capital Outlay	4,290.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	590,237.36

Direct Costs:

General Fund	6,033,483.32
Less: Capital Outlay	32,632.35
Less: Facilities Acquisition	18,782.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	336,203.04
Less: Capital Outlay	3,973.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,314,297.25

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 2023-2024

District Code: 13070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,718,316.73
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,139.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,721,456.70

Direct Costs:

General Fund	34,717,646.71
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	2,092,066.76
Less: Capital Outlay	317,022.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,492,690.67

Special Education Indirect Cost Rate: **10.20%**
(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 2023-2024

District Code: 13080
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,061,362.23
Less: Capital Outlay	27,279.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,034,083.03

Direct Costs:

General Fund	12,030,652.34
Less: Capital Outlay	114,221.98
Less: Facilities Acquisition	434,072.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	836,068.41
Less: Capital Outlay	81,063.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,237,362.31

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 2023-2024

District Code: 13090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,940,825.57
Less: Capital Outlay	5,970.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,107.81
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,944,963.18

Direct Costs:

General Fund	47,177,500.85
Less: Capital Outlay	211,118.00
Less: Facilities Acquisition	122,579.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,390,681.11
Less: Capital Outlay	222,557.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,011,926.57

Special Education Indirect Cost Rate: **7.89%**
(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 2023-2024

District Code: 13095
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	221,079.29
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)	221,079.29

Direct Costs:

General Fund	4,018,020.58
Less: Capital Outlay	56,632.10
Less: Facilities Acquisition	74,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	197,403.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,084,791.52

Special Education Indirect Cost Rate: **5.41%**
(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 2023-2024

District Code: 13110
Report R0416

Marshall Public Schools
100 E GREEN ST
MARSHALL, MI 49068

Indirect Costs (Operations & Maintenance):

General Fund	4,514,724.94
Less: Capital Outlay	238,674.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	21,383.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,297,433.98

Direct Costs:

General Fund	34,604,285.61
Less: Capital Outlay	1,072,179.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,586,160.58
Less: Capital Outlay	34,575.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,083,691.43

Special Education Indirect Cost Rate: **12.25%**
(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 2023-2024

District Code: 13120
Report R0416

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Indirect Costs (Operations & Maintenance):

General Fund	2,212,494.67
Less: Capital Outlay	48,348.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,164,146.67

Direct Costs:

General Fund	24,701,795.61
Less: Capital Outlay	45,618.99
Less: Facilities Acquisition	1,319,614.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,482,039.48
Less: Capital Outlay	96,484.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,722,117.35

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 2023-2024

District Code: 13130
Report R0416

Tekonsha Community Schools
245 S ELM ST
TEKONSHA, MI 49092

Indirect Costs (Operations & Maintenance):

General Fund	281,825.48
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)	281,825.48

Direct Costs:

General Fund	3,636,431.16
Less: Capital Outlay	19,450.03
Less: Facilities Acquisition	842,470.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	208,764.15
Less: Capital Outlay	4,170.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,979,104.29

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 2023-2024

District Code: 13135
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,362,769.80
Less: Capital Outlay	49,926.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,312,843.80

Direct Costs:

General Fund	12,773,817.33
Less: Capital Outlay	350,675.91
Less: Facilities Acquisition	443,182.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	814,409.47
Less: Capital Outlay	43,259.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,751,108.67

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 2023-2024

District Code: 13900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	187,294.44
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)	187,294.44

Direct Costs:

General Fund	1,835,402.50
Less: Capital Outlay	76,464.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	198,249.48
Less: Capital Outlay	1,740.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,955,447.24

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 2023-2024

District Code: 13901
Report R0416

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Indirect Costs (Operations & Maintenance):

General Fund	415,090.91
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)	415,090.91

Direct Costs:

General Fund	1,650,978.86
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	197,746.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,848,725.84

Special Education Indirect Cost Rate: **22.45%**
(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 2023-2024

District Code: 13902
Report R0416

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Indirect Costs (Operations & Maintenance):

General Fund	1,199,707.00
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)	1,199,707.00

Direct Costs:

General Fund	6,762,173.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,762,801.00

Special Education Indirect Cost Rate: **17.74%**
(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 2023-2024

District Code: 13903
Report R0416

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Indirect Costs (Operations & Maintenance):

General Fund	264,498.59
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)	259,348.59

Direct Costs:

General Fund	2,527,846.25
Less: Capital Outlay	8,898.50
Less: Facilities Acquisition	165,795.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	272,669.73
Less: Capital Outlay	650.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,625,172.48

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 2023-2024

District Code: 13904
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	37,539.00
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)	37,539.00

Direct Costs:

General Fund	1,800,683.00
Less: Capital Outlay	2,191.00
Less: Facilities Acquisition	9,323.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	98,039.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,887,208.00

Special Education Indirect Cost Rate: **1.99%**
(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 2023-2024

District Code: 14010
Report R0416

Cassopolis Public Schools
22721 DIAMOND COVE ST
CASSOPOLIS, MI 49031

Indirect Costs (Operations & Maintenance):

General Fund	1,603,435.11
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)	1,603,435.11

Direct Costs:

General Fund	10,530,734.75
Less: Capital Outlay	60,646.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	882,156.86
Less: Capital Outlay	29,121.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,323,123.57

Special Education Indirect Cost Rate: **14.16%**
(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 2023-2024

District Code: 14020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,719,053.22
Less: Capital Outlay	96,560.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,622,492.71

Direct Costs:

General Fund	24,555,392.82
Less: Capital Outlay	354,091.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,759,996.93
Less: Capital Outlay	51,716.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,909,582.33

Special Education Indirect Cost Rate: **13.98%**
(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 2023-2024

District Code: 14030
Report R0416

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Indirect Costs (Operations & Maintenance):

General Fund	3,059,923.52
Less: Capital Outlay	14,441.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	68,364.08
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,113,846.28

Direct Costs:

General Fund	26,643,713.51
Less: Capital Outlay	408,194.85
Less: Facilities Acquisition	400,364.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,339,890.52
Less: Capital Outlay	10,362.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,164,682.14

Special Education Indirect Cost Rate: **11.46%**
(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 2023-2024

District Code: 14050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,233,407.39
Less: Capital Outlay	54,151.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,179,256.39

Direct Costs:

General Fund	8,517,064.30
Less: Capital Outlay	40,087.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	708,220.65
Less: Capital Outlay	137,154.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,048,042.60

Special Education Indirect Cost Rate: **13.03%**
(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 2023-2024

District Code: 15010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	275,511.08
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)	275,511.08

Direct Costs:

General Fund	2,480,127.34
Less: Capital Outlay	34,621.03
Less: Facilities Acquisition	125,360.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	62,671.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,382,817.29

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 2023-2024

District Code: 15020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,246,259.38
Less: Capital Outlay	344,980.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,901,279.26

Direct Costs:

General Fund	16,877,771.07
Less: Capital Outlay	43,898.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	732,123.08
Less: Capital Outlay	25,509.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,540,486.23

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 2023-2024

District Code: 15030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	539,035.04
Less: Capital Outlay	198,157.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	340,877.74

Direct Costs:

General Fund	3,674,754.59
Less: Capital Outlay	128,955.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	290,294.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,836,093.44

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 2023-2024

District Code: 15050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,515,963.92
Less: Capital Outlay	96,244.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,419,719.42

Direct Costs:

General Fund	13,165,241.26
Less: Capital Outlay	592,895.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,817.55
Less: Capital Outlay	86,275.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,058,887.66

Special Education Indirect Cost Rate: **10.87%**
(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 2023-2024

District Code: 15060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,103,785.30
Less: Capital Outlay	161,285.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	942,499.74

Direct Costs:

General Fund	11,611,294.35
Less: Capital Outlay	20,415.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	725,565.30
Less: Capital Outlay	11,571.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,304,872.33

Special Education Indirect Cost Rate: **7.66%**
(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 2023-2024

District Code: 15901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	152,608.00
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)	152,608.00

Direct Costs:

General Fund	961,280.00
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)	961,280.00

Special Education Indirect Cost Rate: **15.88%**
(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 2023-2024

District Code: 16015
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,834,276.32
Less: Capital Outlay	58,087.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,776,188.73

Direct Costs:

General Fund	20,837,579.25
Less: Capital Outlay	308,208.93
Less: Facilities Acquisition	1,561,152.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,122,458.13
Less: Capital Outlay	140,493.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,950,182.29

Special Education Indirect Cost Rate: **8.90%**
(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 2023-2024

District Code: 16050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	871,252.46
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)	871,252.46

Direct Costs:

General Fund	8,112,532.30
Less: Capital Outlay	30,084.89
Less: Facilities Acquisition	12,420.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	611,927.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,681,955.00

Special Education Indirect Cost Rate: **10.04%**
(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 2023-2024

District Code: 16070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	295,850.45
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)	295,850.45

Direct Costs:

General Fund	3,373,138.73
Less: Capital Outlay	178,551.00
Less: Facilities Acquisition	117,645.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	35,470.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,112,413.09

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 2023-2024

District Code: 16100
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	353,164.17
Less: Capital Outlay	284.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	352,880.17

Direct Costs:

General Fund	3,382,511.00
Less: Capital Outlay	246,489.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	229,673.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,365,695.20

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 2023-2024

District Code: 17010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,849,733.76
Less: Capital Outlay	90,572.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,759,161.02

Direct Costs:

General Fund	23,604,955.43
Less: Capital Outlay	620,214.28
Less: Facilities Acquisition	1,596,815.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,062,841.02
Less: Capital Outlay	43,189.32
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,407,577.26

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 2023-2024

District Code: 17050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	396,390.29
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)	396,390.29

Direct Costs:

General Fund	4,201,773.64
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	141,534.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,343,308.43

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 2023-2024

District Code: 17090
Report R0416

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Indirect Costs (Operations & Maintenance):

General Fund	492,490.62
Less: Capital Outlay	79,758.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	413,731.95

Direct Costs:

General Fund	6,293,290.89
Less: Capital Outlay	171,288.99
Less: Facilities Acquisition	174,545.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	575,533.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	246,836.00
Total Direct (less Capital)	6,276,154.48

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 2023-2024

District Code: 17110
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	696,457.82
Less: Capital Outlay	17,694.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,673.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	683,436.94

Direct Costs:

General Fund	9,449,504.70
Less: Capital Outlay	214,731.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	724,412.83
Less: Capital Outlay	79,897.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,879,288.80

Special Education Indirect Cost Rate: **6.92%**
(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 2023-2024

District Code: 17140
Report R0416

Brimley Area Schools
7134 S M 221
BRIMLEY, MI 49715

Indirect Costs (Operations & Maintenance):

General Fund	874,228.85
Less: Capital Outlay	83,676.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	790,552.57

Direct Costs:

General Fund	7,763,918.41
Less: Capital Outlay	363,505.17
Less: Facilities Acquisition	2,373.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	319,711.10
Less: Capital Outlay	37,276.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,680,474.47

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 2023-2024

District Code: 17160
Report R0416

Whitefish Township Schools
7221 NORTH M 123
PARADISE, MI 49768

Indirect Costs (Operations & Maintenance):

General Fund	108,072.07
Less: Capital Outlay	1,607.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	106,464.49

Direct Costs:

General Fund	1,516,546.99
Less: Capital Outlay	27,166.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	121,520.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,610,900.24

Special Education Indirect Cost Rate: **6.61%**
(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 2023-2024

District Code: 17900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	144,527.00
Less: Capital Outlay	1,760.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	142,767.00

Direct Costs:

General Fund	804,607.00
Less: Capital Outlay	12,415.00
Less: Facilities Acquisition	10,340.00
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)	781,852.00

Special Education Indirect Cost Rate: **18.26%**
(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 2023-2024

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	1,521,749.45
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)	1,521,749.45

Direct Costs:

General Fund	12,665,747.39
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	564,559.45
Less: Capital Outlay	34,806.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,195,500.24

Special Education Indirect Cost Rate: **11.53%**
(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 2023-2024

District Code: 17902
Report R0416

Ojibwe Charter School
12099 W LAKESHORE DR
BRIMLEY, MI 49715

Indirect Costs (Operations & Maintenance):

General Fund	246,901.04
Less: Capital Outlay	34,682.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	212,218.24

Direct Costs:

General Fund	1,992,847.59
Less: Capital Outlay	120,188.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	154,546.62
Less: Capital Outlay	948.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,026,257.36

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 2023-2024

District Code: 17903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	18,614.00
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)	18,614.00

Direct Costs:

General Fund	831,857.37
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)	831,857.37

Special Education Indirect Cost Rate: **2.24%**
(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 2023-2024

District Code: 18010
Report R0416

Clare Public Schools
201 E STATE ST
CLARE, MI 48617

Indirect Costs (Operations & Maintenance):

General Fund	1,742,749.49
Less: Capital Outlay	94,739.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,648,010.49

Direct Costs:

General Fund	19,033,489.03
Less: Capital Outlay	222,614.80
Less: Facilities Acquisition	1,038,337.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	896,798.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,669,335.19

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 2023-2024

District Code: 18020
Report R0416

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Indirect Costs (Operations & Maintenance):

General Fund	2,134,988.75
Less: Capital Outlay	9,588.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,997.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,136,398.22

Direct Costs:

General Fund	13,513,639.88
Less: Capital Outlay	135,596.49
Less: Facilities Acquisition	289,029.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	960,419.70
Less: Capital Outlay	7,891.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,041,542.47

Special Education Indirect Cost Rate: **15.21%**
(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 2023-2024

District Code: 18060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,730,759.86
Less: Capital Outlay	49,792.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,457.84
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,686,425.25

Direct Costs:

General Fund	18,816,470.02
Less: Capital Outlay	196,750.86
Less: Facilities Acquisition	250,093.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,717,385.00
Less: Capital Outlay	223,972.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,863,038.22

Special Education Indirect Cost Rate: **8.49%**
(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 2023-2024

District Code: 19010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,732,958.29
Less: Capital Outlay	128,671.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,604,286.35

Direct Costs:

General Fund	34,082,964.83
Less: Capital Outlay	522,687.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,162,145.17
Less: Capital Outlay	98,677.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,623,745.29

Special Education Indirect Cost Rate: **7.52%**
(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 2023-2024

District Code: 19070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	525,638.86
Less: Capital Outlay	63,150.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	462,488.23

Direct Costs:

General Fund	5,691,687.68
Less: Capital Outlay	112,277.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	329,786.23
Less: Capital Outlay	149,021.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,760,174.84

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 2023-2024

District Code: 19100
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,419,287.87
Less: Capital Outlay	84,278.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,335,009.15

Direct Costs:

General Fund	12,358,270.26
Less: Capital Outlay	10,310.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	543,599.01
Less: Capital Outlay	48,592.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,842,966.50

Special Education Indirect Cost Rate: **10.39%**
(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 2023-2024

District Code: 19120
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,688,286.13
Less: Capital Outlay	1,840,457.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,847,828.20

Direct Costs:

General Fund	17,592,617.62
Less: Capital Outlay	279,462.72
Less: Facilities Acquisition	40,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	767,841.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,040,796.84

Special Education Indirect Cost Rate: **10.24%**
(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 2023-2024

District Code: 19125
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,185,811.16
Less: Capital Outlay	21,436.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,164,374.40

Direct Costs:

General Fund	8,679,403.01
Less: Capital Outlay	68,994.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	462,135.83
Less: Capital Outlay	116,740.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,955,803.93

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 2023-2024

District Code: 19140
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,637,877.01
Less: Capital Outlay	154,425.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,393.15
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,498,844.92

Direct Costs:

General Fund	31,799,657.94
Less: Capital Outlay	734,722.57
Less: Facilities Acquisition	985,461.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,680,096.99
Less: Capital Outlay	263,112.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,496,458.46

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 2023-2024

District Code: 19900
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	267,349.00
Less: Capital Outlay	30,935.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	236,414.00

Direct Costs:

General Fund	12,637,970.00
Less: Capital Outlay	334,601.00
Less: Facilities Acquisition	44,536.00
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)	12,258,833.00

Special Education Indirect Cost Rate: **1.93%**
(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 2023-2024

District Code: 20015
Report R0416

Crawford AuSable Schools
1135 N OLD 27
GRAYLING, MI 49738

Indirect Costs (Operations & Maintenance):

General Fund	2,135,979.50
Less: Capital Outlay	127,814.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,008,164.57

Direct Costs:

General Fund	18,776,519.99
Less: Capital Outlay	164,326.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,259,792.62
Less: Capital Outlay	81,124.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,790,862.46

Special Education Indirect Cost Rate: **10.15%**
(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 2023-2024

District Code: 21010
Report R0416

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Indirect Costs (Operations & Maintenance):

General Fund	2,163,881.61
Less: Capital Outlay	218,241.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,740.86
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,948,381.36

Direct Costs:

General Fund	25,461,781.15
Less: Capital Outlay	204,919.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,458,877.20
Less: Capital Outlay	5,118.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,710,620.81

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 2023-2024

District Code: 21025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,551,499.49
Less: Capital Outlay	124,662.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,426,836.77

Direct Costs:

General Fund	16,401,069.75
Less: Capital Outlay	95,776.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	768,367.32
Less: Capital Outlay	33,401.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,040,259.84

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 2023-2024

District Code: 21060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	322,737.94
Less: Capital Outlay	20,490.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	302,247.94

Direct Costs:

General Fund	3,700,620.64
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	153,715.47
Less: Capital Outlay	428.32
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,853,907.79

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 2023-2024

District Code: 21065
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	412,712.52
Less: Capital Outlay	16,860.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	395,852.52

Direct Costs:

General Fund	2,417,799.63
Less: Capital Outlay	2,500.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	177,045.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,592,345.53

Special Education Indirect Cost Rate: **15.27%**
(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 2023-2024

District Code: 21090
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	665,749.02
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)	665,749.02

Direct Costs:

General Fund	8,938,512.96
Less: Capital Outlay	142,529.12
Less: Facilities Acquisition	433,501.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	596,915.67
Less: Capital Outlay	15,453.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,943,944.42

Special Education Indirect Cost Rate: **7.44%**
(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 2023-2024

District Code: 21135
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	290,492.09
Less: Capital Outlay	6,963.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	283,528.84

Direct Costs:

General Fund	2,598,681.77
Less: Capital Outlay	13,158.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	263,039.40
Less: Capital Outlay	5,027.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,843,534.57

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 2023-2024

District Code: 22010
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,314,930.19
Less: Capital Outlay	273,454.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,041,476.00

Direct Costs:

General Fund	7,821,537.52
Less: Capital Outlay	93,247.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	330,360.27
Less: Capital Outlay	55,100.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,003,550.75

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 2023-2024

District Code: 22025
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	740,150.40
Less: Capital Outlay	5,834.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	734,315.94

Direct Costs:

General Fund	7,093,855.91
Less: Capital Outlay	28,956.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	348,440.81
Less: Capital Outlay	32,531.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,380,808.87

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 2023-2024

District Code: 22030
Report R0416

Breitung Township School District
810 PYLE DR
KINGSFORD, MI 49802

Indirect Costs (Operations & Maintenance):

General Fund	2,083,661.20
Less: Capital Outlay	138,563.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,945,097.96

Direct Costs:

General Fund	21,703,924.32
Less: Capital Outlay	407,324.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,518,622.69
Less: Capital Outlay	166,721.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,648,500.33

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 2023-2024

District Code: 22045
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	464,238.92
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)	464,238.92

Direct Costs:

General Fund	2,805,943.76
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	127,325.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,933,269.72

Special Education Indirect Cost Rate: **15.83%**
(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 2023-2024

District Code: 23010
Report R0416

Bellevue Community Schools
904 W CAPITAL AVE
BELLEVUE, MI 49021

Indirect Costs (Operations & Maintenance):

General Fund	1,434,652.99
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)	1,434,652.99

Direct Costs:

General Fund	6,881,438.71
Less: Capital Outlay	7,202.52
Less: Facilities Acquisition	53,975.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	645,994.51
Less: Capital Outlay	95,969.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,370,285.52

Special Education Indirect Cost Rate: **19.47%**
(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 2023-2024

District Code: 23030
Report R0416

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Indirect Costs (Operations & Maintenance):

General Fund	3,360,876.40
Less: Capital Outlay	103,498.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,257,378.09

Direct Costs:

General Fund	29,742,493.50
Less: Capital Outlay	161,337.00
Less: Facilities Acquisition	1,001,447.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,559,802.45
Less: Capital Outlay	171,568.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,967,942.99

Special Education Indirect Cost Rate: **10.87%**
(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 2023-2024

District Code: 23050
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,418,424.71
Less: Capital Outlay	20,559.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,504.52
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,415,369.89

Direct Costs:

General Fund	29,135,369.92
Less: Capital Outlay	453,869.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,807,860.17
Less: Capital Outlay	139,547.40
Less: Facilities Acquisition	522,640.59
Total Direct (less Capital)	29,827,172.52

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 2023-2024

District Code: 23060
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	7,006,433.53
Less: Capital Outlay	63,030.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,943,403.43

Direct Costs:

General Fund	63,970,409.25
Less: Capital Outlay	1,059,028.04
Less: Facilities Acquisition	201,781.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,107,171.93
Less: Capital Outlay	17,363.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	64,799,408.54

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 2023-2024

District Code: 23065
Report R0416

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Indirect Costs (Operations & Maintenance):

General Fund	1,525,419.45
Less: Capital Outlay	258,890.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,266,529.27

Direct Costs:

General Fund	13,467,095.99
Less: Capital Outlay	581,596.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	839,104.23
Less: Capital Outlay	69,861.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,654,742.05

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 2023-2024

District Code: 23080
Report R0416

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Indirect Costs (Operations & Maintenance):

General Fund	1,855,418.40
Less: Capital Outlay	380,965.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	89.35
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,474,542.57

Direct Costs:

General Fund	15,615,522.50
Less: Capital Outlay	209,983.55
Less: Facilities Acquisition	113,192.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	919,266.20
Less: Capital Outlay	178,041.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,033,571.43

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 2023-2024

District Code: 23090
Report R0416

Potterville Public Schools
425 E MAIN ST
POTTERVILLE, MI 48876

Indirect Costs (Operations & Maintenance):

General Fund	1,274,780.64
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)	1,274,780.64

Direct Costs:

General Fund	11,176,758.08
Less: Capital Outlay	53,610.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	777,527.68
Less: Capital Outlay	213,700.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,686,974.61

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 2023-2024

District Code: 23490
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	29,239.30
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)	29,239.30

Direct Costs:

General Fund	377,334.11
Less: Capital Outlay	1,650.80
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)	375,683.31

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 2023-2024

District Code: 23900
Report R0416

LifeTech Academy
854 ELMWOOD RD
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):

General Fund	211,868.00
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)	211,868.00

Direct Costs:

General Fund	3,873,750.00
Less: Capital Outlay	108,755.00
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)	3,764,995.00

Special Education Indirect Cost Rate: **5.63%**
(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 2023-2024

District Code: 23901
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	304,109.91
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)	304,109.91

Direct Costs:

General Fund	1,688,276.93
Less: Capital Outlay	34,112.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	76,851.84
Less: Capital Outlay	19,714.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,711,301.78

Special Education Indirect Cost Rate: **17.77%**
(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 2023-2024

District Code: 23902
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	16,795.18
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)	16,795.18

Direct Costs:

General Fund	688,223.57
Less: Capital Outlay	5,376.22
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)	682,847.35

Special Education Indirect Cost Rate: **2.46%**
(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 2023-2024
 District Code: 23903
 Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	82,817.08
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)	82,817.08

Direct Costs:	
General Fund	8,303,502.71
Less: Capital Outlay	32,982.83
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)	8,270,519.88

Special Education Indirect Cost Rate: **1.00%**
 (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 2023-2024

District Code: 24020
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,064,600.09
Less: Capital Outlay	2,201.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,059.11
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,065,457.45

Direct Costs:

General Fund	13,162,069.70
Less: Capital Outlay	222,105.96
Less: Facilities Acquisition	110,787.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	454,613.75
Less: Capital Outlay	6,231.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,277,559.42

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 2023-2024

District Code: 24030
Report R0416

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Indirect Costs (Operations & Maintenance):

General Fund	380,666.98
Less: Capital Outlay	15,804.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	836.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	365,698.93

Direct Costs:

General Fund	3,707,275.42
Less: Capital Outlay	18,913.90
Less: Facilities Acquisition	379,205.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,816.62
Less: Capital Outlay	1,367.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,315,605.41

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 2023-2024

District Code: 24040
Report R0416

Pellston Public Schools
172 N PARK ST
PELLSTON, MI 49769

Indirect Costs (Operations & Maintenance):

General Fund	768,501.31
Less: Capital Outlay	46,566.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	721,935.25

Direct Costs:

General Fund	6,988,392.70
Less: Capital Outlay	278,143.29
Less: Facilities Acquisition	75,370.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	815,906.49
Less: Capital Outlay	10,009.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,440,775.88

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 2023-2024

District Code: 24070
Report R0416

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Indirect Costs (Operations & Maintenance):

General Fund	3,007,141.36
Less: Capital Outlay	13,113.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	28,096.25
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,022,123.71

Direct Costs:

General Fund	33,040,884.04
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	1,242,011.80
Less: Capital Outlay	77,100.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,205,794.86

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 2023-2024

District Code: 24901
Report R0416

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Indirect Costs (Operations & Maintenance):

General Fund	111,553.00
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)	111,553.00

Direct Costs:

General Fund	1,364,548.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	73,166.00
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)	1,291,382.00

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 2023-2024

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	10,335,042.22
Less: Capital Outlay	2,952.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	223,427.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,555,517.82

Direct Costs:

General Fund	59,824,151.32
Less: Capital Outlay	7,624.17
Less: Facilities Acquisition	5,421,747.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,893,256.89
Less: Capital Outlay	40,838.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	57,247,198.57

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 2023-2024

District Code: 25030
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	11,270,729.52
Less: Capital Outlay	476,084.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	54,922.00
Less: Capital Outlay	54,922.00
Total Indirect (less Capital)	10,794,645.07

Direct Costs:

General Fund	88,422,899.01
Less: Capital Outlay	1,256,420.20
Less: Facilities Acquisition	1,468,517.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,048,007.67
Less: Capital Outlay	380,767.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	89,365,200.98

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 2023-2024

District Code: 25040
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	2,308,637.81
Less: Capital Outlay	85,788.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,222,849.61

Direct Costs:

General Fund	22,958,376.69
Less: Capital Outlay	1,118,749.58
Less: Facilities Acquisition	3,088,189.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,309,536.51
Less: Capital Outlay	65,853.23
Less: Facilities Acquisition	140,398.01
Total Direct (less Capital)	19,854,723.04

Special Education Indirect Cost Rate: **11.20%**
(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 2023-2024

District Code: 25050
Report R0416

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Indirect Costs (Operations & Maintenance):

General Fund	2,690,759.78
Less: Capital Outlay	79,004.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,611,755.65

Direct Costs:

General Fund	21,367,196.11
Less: Capital Outlay	253,950.70
Less: Facilities Acquisition	252,210.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,137,583.28
Less: Capital Outlay	638.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,997,978.86

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 2023-2024

District Code: 25060
Report R0416

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Indirect Costs (Operations & Maintenance):

General Fund	1,294,238.64
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)	1,294,238.64

Direct Costs:

General Fund	14,630,795.00
Less: Capital Outlay	338,608.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,431,771.40
Less: Capital Outlay	53,779.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,670,177.79

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 2023-2024

District Code: 25070
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	942,321.99
Less: Capital Outlay	112,576.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	829,745.38

Direct Costs:

General Fund	9,620,575.79
Less: Capital Outlay	20,686.65
Less: Facilities Acquisition	980,400.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	568,958.36
Less: Capital Outlay	16,891.09
Less: Facilities Acquisition	54,740.63
Total Direct (less Capital)	9,116,815.75

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 2023-2024

District Code: 25100
Report R0416

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Indirect Costs (Operations & Maintenance):

General Fund	3,062,332.90
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)	3,062,332.90

Direct Costs:

General Fund	38,336,256.92
Less: Capital Outlay	138,488.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,488,693.08
Less: Capital Outlay	73,376.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,613,085.01

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 2023-2024

District Code: 25110
Report R0416

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Indirect Costs (Operations & Maintenance):

General Fund	3,556,513.60
Less: Capital Outlay	14,248.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,542,265.60

Direct Costs:

General Fund	34,253,202.96
Less: Capital Outlay	275,684.00
Less: Facilities Acquisition	129,363.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,165,339.51
Less: Capital Outlay	74,422.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,939,072.22

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 2023-2024

District Code: 25120
Report R0416

Flushing Community Schools
522 N MCKINLEY RD
FLUSHING, MI 48433

Indirect Costs (Operations & Maintenance):

General Fund	4,845,564.49
Less: Capital Outlay	85,198.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,760,365.51

Direct Costs:

General Fund	48,106,854.89
Less: Capital Outlay	745,346.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,963,019.66
Less: Capital Outlay	80,720.06
Less: Facilities Acquisition	19,180.00
Total Direct (less Capital)	49,224,628.11

Special Education Indirect Cost Rate: **9.67%**
(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 2023-2024

District Code: 25130
Report R0416

Atherton Community Schools
3354 S GENESEE RD
BURTON, MI 48519

Indirect Costs (Operations & Maintenance):

General Fund	1,755,551.17
Less: Capital Outlay	658,108.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,097,442.70

Direct Costs:

General Fund	10,193,882.38
Less: Capital Outlay	147,821.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	774,600.62
Less: Capital Outlay	10,020.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,810,640.72

Special Education Indirect Cost Rate: **10.15%**
(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 2023-2024

District Code: 25140
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	6,868,166.98
Less: Capital Outlay	7,171.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,860,995.98

Direct Costs:

General Fund	66,093,768.57
Less: Capital Outlay	931,105.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,411,352.34
Less: Capital Outlay	468,306.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,105,709.13

Special Education Indirect Cost Rate: **10.07%**
(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 2023-2024

District Code: 25150
Report R0416

Clio Area School District
1 MUSTANG DR
CLIO, MI 48420

Indirect Costs (Operations & Maintenance):

General Fund	4,325,614.50
Less: Capital Outlay	659,467.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,666,146.84

Direct Costs:

General Fund	29,742,249.59
Less: Capital Outlay	729,237.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,664,154.00
Less: Capital Outlay	60,808.00
Less: Facilities Acquisition	142,724.75
Total Direct (less Capital)	30,473,633.53

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 2023-2024

District Code: 25180
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	3,914,557.54
Less: Capital Outlay	23,268.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,891,288.99

Direct Costs:

General Fund	43,505,283.47
Less: Capital Outlay	136,588.35
Less: Facilities Acquisition	418,931.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,061,187.61
Less: Capital Outlay	58,236.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,952,714.74

Special Education Indirect Cost Rate: **8.66%**
(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 2023-2024

District Code: 25200
Report R0416

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Indirect Costs (Operations & Maintenance):

General Fund	2,610,233.49
Less: Capital Outlay	26,866.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,583,366.99

Direct Costs:

General Fund	24,632,750.62
Less: Capital Outlay	170,854.09
Less: Facilities Acquisition	603,135.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	957,944.90
Less: Capital Outlay	7,856.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,808,849.48

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 2023-2024

District Code: 25210
Report R0416

Westwood Heights Schools
3425 W PIERSON RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	2,870,696.19
Less: Capital Outlay	21,698.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,848,997.31

Direct Costs:

General Fund	24,323,392.79
Less: Capital Outlay	352,984.84
Less: Facilities Acquisition	800,274.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,372,259.85
Less: Capital Outlay	154,886.64
Less: Facilities Acquisition	78,972.83
Total Direct (less Capital)	24,308,533.44

Special Education Indirect Cost Rate: **11.72%**
(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 2023-2024

District Code: 25230
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,038,166.59
Less: Capital Outlay	50,704.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,730.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,019,193.36

Direct Costs:

General Fund	11,034,189.98
Less: Capital Outlay	199,938.60
Less: Facilities Acquisition	1,686,662.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	876,418.73
Less: Capital Outlay	101,342.48
Less: Facilities Acquisition	193,101.97
Total Direct (less Capital)	9,729,563.17

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 2023-2024

District Code: 25240
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,756,487.10
Less: Capital Outlay	44,238.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,712,248.25

Direct Costs:

General Fund	12,366,156.80
Less: Capital Outlay	1,699.00
Less: Facilities Acquisition	2,191,677.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	537,065.65
Less: Capital Outlay	4,994.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,704,851.27

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 2023-2024

District Code: 25250
Report R0416

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Indirect Costs (Operations & Maintenance):

General Fund	2,703,419.50
Less: Capital Outlay	201,655.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,501,764.50

Direct Costs:

General Fund	30,055,310.91
Less: Capital Outlay	119,531.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,169,303.44
Less: Capital Outlay	130,190.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,974,891.88

Special Education Indirect Cost Rate: **8.08%**
(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 2023-2024

District Code: 25260
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,974,298.27
Less: Capital Outlay	267,426.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,706,871.82

Direct Costs:

General Fund	18,659,405.29
Less: Capital Outlay	458,060.65
Less: Facilities Acquisition	784,603.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,223,234.03
Less: Capital Outlay	21,570.45
Less: Facilities Acquisition	24,717.00
Total Direct (less Capital)	18,593,687.69

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 2023-2024

District Code: 25280
Report R0416

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Indirect Costs (Operations & Maintenance):

General Fund	1,317,443.61
Less: Capital Outlay	12,293.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,305,149.76

Direct Costs:

General Fund	13,373,157.78
Less: Capital Outlay	38,415.00
Less: Facilities Acquisition	76,140.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	739,460.74
Less: Capital Outlay	15,149.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,982,914.33

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 2023-2024

District Code: 25902
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	340,846.32
Less: Capital Outlay	7,272.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	333,573.69

Direct Costs:

General Fund	3,347,822.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	7,229.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	194,870.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,535,463.89

Special Education Indirect Cost Rate: **9.44%**
(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 2023-2024

District Code: 25903
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	370,848.00
Less: Capital Outlay	37,877.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	332,971.00

Direct Costs:

General Fund	4,168,012.00
Less: Capital Outlay	33,406.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	349,143.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,483,749.00

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 2023-2024

District Code: 25904
Report R0416

Northridge Academy
4100 W COLDWATER RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	421,343.68
Less: Capital Outlay	71,058.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	350,284.98

Direct Costs:

General Fund	2,460,694.61
Less: Capital Outlay	45,243.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	338,315.10
Less: Capital Outlay	18,254.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,735,511.32

Special Education Indirect Cost Rate: **12.81%**
(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 2023-2024

District Code: 25905
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,007,293.76
Less: Capital Outlay	1,506.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,005,786.83

Direct Costs:

General Fund	10,118,149.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	985,784.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	577,553.75
Less: Capital Outlay	4,968.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,704,950.32

Special Education Indirect Cost Rate: **10.36%**
(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 2023-2024

District Code: 25907
Report R0416

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	1,272,213.00
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)	1,272,213.00

Direct Costs:

General Fund	9,099,267.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,099,895.00

Special Education Indirect Cost Rate: **13.98%**
(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 2023-2024

District Code: 25909
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,381,706.00
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)	1,381,706.00

Direct Costs:

General Fund	8,108,141.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,108,769.00

Special Education Indirect Cost Rate: **17.04%**
(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 2023-2024

District Code: 25910
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	819,400.86
Less: Capital Outlay	23,808.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	795,592.15

Direct Costs:

General Fund	7,054,824.54
Less: Capital Outlay	11,147.01
Less: Facilities Acquisition	201,009.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	736,307.53
Less: Capital Outlay	27,004.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,551,972.06

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 2023-2024

District Code: 25911
Report R0416

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Indirect Costs (Operations & Maintenance):

General Fund	1,042,160.36
Less: Capital Outlay	193,622.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	848,537.58

Direct Costs:

General Fund	8,808,496.45
Less: Capital Outlay	299,116.75
Less: Facilities Acquisition	96,161.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	507,279.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,920,497.38

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 2023-2024

District Code: 25912
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	1,530,708.57
Less: Capital Outlay	240,105.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,290,602.75

Direct Costs:

General Fund	9,050,817.11
Less: Capital Outlay	595,747.71
Less: Facilities Acquisition	51,495.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	755,028.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,158,602.05

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 2023-2024

District Code: 25914
Report R0416

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	407,325.00
Less: Capital Outlay	42,355.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	364,970.00

Direct Costs:

General Fund	2,901,321.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	240,210.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	305,643.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,966,754.74

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 2023-2024

District Code: 25915
Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	202,242.62
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)	202,242.62

Direct Costs:	
General Fund	1,301,947.84
Less: Capital Outlay	12,348.80
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)	1,289,599.04

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 2023-2024

District Code: 25916
Report R0416

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

Indirect Costs (Operations & Maintenance):

General Fund	576,816.84
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)	576,816.84

Direct Costs:

General Fund	1,789,419.30
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	175,625.81
Less: Capital Outlay	7,583.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,957,462.07

Special Education Indirect Cost Rate: **29.47%**
(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 2023-2024

District Code: 25918
Report R0416

Flex High School of Michigan
4945 CLIO RD
FLINT, MI 48504

Indirect Costs (Operations & Maintenance):

General Fund	491,186.27
Less: Capital Outlay	808.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	490,377.53

Direct Costs:

General Fund	2,842,718.27
Less: Capital Outlay	75,222.54
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)	2,767,495.73

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 2023-2024

District Code: 25919
Report R0416

Flint Cultural Center Academy
1200 ROBERT T LONGWAY BLVD
FLINT, MI 48503

Indirect Costs (Operations & Maintenance):

General Fund	815,473.21
Less: Capital Outlay	1,648.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	813,824.29

Direct Costs:

General Fund	5,988,184.42
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	589,477.28
Less: Capital Outlay	16,996.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,560,664.80

Special Education Indirect Cost Rate: **12.40%**
(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 2023-2024

District Code: 26010
Report R0416

Beaverton Schools
P.O. Box 529
Beaverton, MI 48612

Indirect Costs (Operations & Maintenance):

General Fund	1,215,446.69
Less: Capital Outlay	52,325.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,163,120.80

Direct Costs:

General Fund	13,302,395.88
Less: Capital Outlay	208,720.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	881,974.85
Less: Capital Outlay	89,739.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,885,910.78

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 2023-2024

District Code: 26040
Report R0416

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

Indirect Costs (Operations & Maintenance):

General Fund	2,391,448.59
Less: Capital Outlay	142,167.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,249,280.80

Direct Costs:

General Fund	19,169,318.93
Less: Capital Outlay	389,652.79
Less: Facilities Acquisition	259,875.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,305,676.21
Less: Capital Outlay	42,300.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,783,167.10

Special Education Indirect Cost Rate: **11.37%**
(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 2023-2024

District Code: 27010
Report R0416

Bessemer Area School District
301 E SELLAR ST
BESSEMER, MI 49911

Indirect Costs (Operations & Maintenance):

General Fund	620,192.25
Less: Capital Outlay	800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	619,392.25

Direct Costs:

General Fund	3,957,589.81
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	360,539.95
Less: Capital Outlay	30,651.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,287,478.76

Special Education Indirect Cost Rate: **14.45%**
(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 2023-2024

District Code: 27020
Report R0416

Ironwood Area Schools of Gogebic County
650 E AYER ST
IRONWOOD, MI 49938

Indirect Costs (Operations & Maintenance):

General Fund	1,085,592.49
Less: Capital Outlay	15,290.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,070,302.49

Direct Costs:

General Fund	9,072,251.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	41,301.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	599,396.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,630,346.40

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 2023-2024

District Code: 27070
Report R0416

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Indirect Costs (Operations & Maintenance):

General Fund	1,046,784.94
Less: Capital Outlay	637,820.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	408,964.46

Direct Costs:

General Fund	3,313,510.55
Less: Capital Outlay	1,167.82
Less: Facilities Acquisition	8,915.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	197,339.13
Less: Capital Outlay	21,008.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,479,758.36

Special Education Indirect Cost Rate: **11.75%**
(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 2023-2024

District Code: 27080
Report R0416

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Indirect Costs (Operations & Maintenance):

General Fund	467,485.34
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)	467,485.34

Direct Costs:

General Fund	3,694,181.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	196,309.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	150,281.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,648,153.50

Special Education Indirect Cost Rate: **12.81%**
(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 2023-2024

District Code: 28010
Report R0416

Traverse City Area Public Schools
412 WEBSTER ST
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	13,527,196.39
Less: Capital Outlay	60,249.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,888.33
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,474,834.79

Direct Costs:

General Fund	109,289,610.83
Less: Capital Outlay	556,386.52
Less: Facilities Acquisition	5,477.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,270,540.45
Less: Capital Outlay	12,019.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	113,986,267.77

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 2023-2024

District Code: 28035
Report R0416

Buckley Community Schools
305 S 1ST ST
BUCKLEY, MI 49620

Indirect Costs (Operations & Maintenance):

General Fund	775,553.27
Less: Capital Outlay	75,210.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	700,342.36

Direct Costs:

General Fund	5,308,116.87
Less: Capital Outlay	279,544.68
Less: Facilities Acquisition	36,459.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	327,694.18
Less: Capital Outlay	14,613.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,305,193.47

Special Education Indirect Cost Rate: **13.20%**
(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 2023-2024

District Code: 28090
Report R0416

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Indirect Costs (Operations & Maintenance):

General Fund	1,363,184.95
Less: Capital Outlay	43,371.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,319,813.49

Direct Costs:

General Fund	18,099,360.44
Less: Capital Outlay	608,173.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,223,732.35
Less: Capital Outlay	135,066.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,579,852.48

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 2023-2024

District Code: 28900
Report R0416

Old Mission Peninsula School
2699 ISLAND VIEW RD
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	209,627.41
Less: Capital Outlay	3,675.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	205,951.63

Direct Costs:

General Fund	1,500,674.71
Less: Capital Outlay	21,725.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	84,948.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,563,897.10

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 2023-2024

District Code: 28901
Report R0416

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	282,967.63
Less: Capital Outlay	48,644.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	234,323.63

Direct Costs:

General Fund	1,741,118.20
Less: Capital Outlay	31,930.54
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)	1,709,187.66

Special Education Indirect Cost Rate: **13.71%**
(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 2023-2024

District Code: 28902
Report R0416

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Indirect Costs (Operations & Maintenance):

General Fund	1,115,063.61
Less: Capital Outlay	320,801.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	794,262.61

Direct Costs:

General Fund	6,289,726.39
Less: Capital Outlay	111,907.84
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)	6,177,818.55

Special Education Indirect Cost Rate: **12.86%**
(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 2023-2024

District Code: 28904
Report R0416

The Greenspire School
1026 RED DR
Traverse City, MI 49684

Indirect Costs (Operations & Maintenance):

General Fund	162,754.44
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)	162,754.44

Direct Costs:

General Fund	2,505,854.24
Less: Capital Outlay	6,606.25
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)	2,499,247.99

Special Education Indirect Cost Rate: **6.51%**
(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 2023-2024

District Code: 29010
Report R0416

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Indirect Costs (Operations & Maintenance):

General Fund	3,038,607.81
Less: Capital Outlay	23,778.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,014,829.60

Direct Costs:

General Fund	25,254,061.80
Less: Capital Outlay	85,132.83
Less: Facilities Acquisition	1,599,245.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,192,197.44
Less: Capital Outlay	3,616.38
Less: Facilities Acquisition	99,937.94
Total Direct (less Capital)	24,658,326.54

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 2023-2024

District Code: 29020
Report R0416

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Indirect Costs (Operations & Maintenance):

General Fund	326,463.39
Less: Capital Outlay	10,989.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,519.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	321,993.68

Direct Costs:

General Fund	3,189,749.66
Less: Capital Outlay	115,012.80
Less: Facilities Acquisition	107,278.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	253,762.99
Less: Capital Outlay	27,175.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,194,046.59

Special Education Indirect Cost Rate: **10.08%**
(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 2023-2024

District Code: 29040
Report R0416

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Indirect Costs (Operations & Maintenance):

General Fund	1,019,068.73
Less: Capital Outlay	131,832.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	887,236.73

Direct Costs:

General Fund	8,076,003.83
Less: Capital Outlay	150,564.34
Less: Facilities Acquisition	70,961.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	412,686.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,267,164.54

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 2023-2024

District Code: 29050
Report R0416

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Indirect Costs (Operations & Maintenance):

General Fund	805,190.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,273.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	822,464.16

Direct Costs:

General Fund	7,649,570.94
Less: Capital Outlay	92,869.90
Less: Facilities Acquisition	101,307.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	511,996.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,967,389.53

Special Education Indirect Cost Rate: **10.32%**
(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 2023-2024

District Code: 29060
Report R0416

Ithaca Public Schools
710 N UNION ST
ITHACA, MI 48847

Indirect Costs (Operations & Maintenance):

General Fund	1,494,076.45
Less: Capital Outlay	69,154.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,424,922.32

Direct Costs:

General Fund	12,895,423.39
Less: Capital Outlay	321,235.39
Less: Facilities Acquisition	43,094.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	847,317.44
Less: Capital Outlay	201,083.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,177,327.05

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 2023-2024

District Code: 29100
Report R0416

St. Louis Public Schools
113 E SAGINAW ST
SAINT LOUIS, MI 48880

Indirect Costs (Operations & Maintenance):

General Fund	1,772,162.39
Less: Capital Outlay	219,830.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,552,332.39

Direct Costs:

General Fund	11,095,558.23
Less: Capital Outlay	219,895.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,052,628.96
Less: Capital Outlay	22,522.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,905,768.51

Special Education Indirect Cost Rate: **13.04%**
(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 2023-2024

District Code: 30010
Report R0416

Camden-Frontier School
4971 W MONTGOMERY RD
CAMDEN, MI 49232

Indirect Costs (Operations & Maintenance):

General Fund	639,634.63
Less: Capital Outlay	5,177.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	634,456.65

Direct Costs:

General Fund	6,204,803.24
Less: Capital Outlay	20,639.00
Less: Facilities Acquisition	41,564.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	498,095.53
Less: Capital Outlay	4,200.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,636,495.54

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 2023-2024

District Code: 30020
Report R0416

Hillsdale Community Schools
30 S NORWOOD AVE
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):

General Fund	2,482,712.84
Less: Capital Outlay	56,414.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,426,298.58

Direct Costs:

General Fund	15,526,899.43
Less: Capital Outlay	278,634.20
Less: Facilities Acquisition	357,153.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,156,851.02
Less: Capital Outlay	191,038.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,856,923.99

Special Education Indirect Cost Rate: **15.30%**
(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 2023-2024

District Code: 30030
Report R0416

Jonesville Community Schools
115 EAST ST
Jonesville, MI 49250

Indirect Costs (Operations & Maintenance):

General Fund	2,888,687.28
Less: Capital Outlay	1,363,915.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,524,772.25

Direct Costs:

General Fund	14,458,371.81
Less: Capital Outlay	123,356.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	997,161.72
Less: Capital Outlay	29,092.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,303,083.99

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 2023-2024

District Code: 30040
Report R0416

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Indirect Costs (Operations & Maintenance):

General Fund	457,862.69
Less: Capital Outlay	7,392.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	450,469.99

Direct Costs:

General Fund	3,587,749.36
Less: Capital Outlay	1,910.45
Less: Facilities Acquisition	71,520.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	321,122.57
Less: Capital Outlay	6.94
Less: Facilities Acquisition	15,715.10
Total Direct (less Capital)	3,819,719.03

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 2023-2024

District Code: 30050
Report R0416

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Indirect Costs (Operations & Maintenance):

General Fund	371,296.93
Less: Capital Outlay	673.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	370,623.22

Direct Costs:

General Fund	4,795,780.12
Less: Capital Outlay	59,700.43
Less: Facilities Acquisition	264,813.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	266,919.96
Less: Capital Outlay	784.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,737,402.06

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 2023-2024

District Code: 30060
Report R0416

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Indirect Costs (Operations & Maintenance):

General Fund	479,229.10
Less: Capital Outlay	7,144.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	472,085.06

Direct Costs:

General Fund	3,999,090.98
Less: Capital Outlay	15,989.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	283,450.30
Less: Capital Outlay	3,519.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,263,032.81

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 2023-2024

District Code: 30070
Report R0416

Reading Community Schools
P.O. Box 330
Reading, MI 49274

Indirect Costs (Operations & Maintenance):

General Fund	2,057,939.55
Less: Capital Outlay	1,104,812.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	953,126.56

Direct Costs:

General Fund	8,299,940.65
Less: Capital Outlay	29,455.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	862,577.01
Less: Capital Outlay	47,063.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,085,998.64

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 2023-2024

District Code: 30080
Report R0416

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Indirect Costs (Operations & Maintenance):

General Fund	333,206.16
Less: Capital Outlay	8,572.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	324,634.16

Direct Costs:

General Fund	3,665,071.95
Less: Capital Outlay	1,165.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	208,396.84
Less: Capital Outlay	95.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,872,207.87

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 2023-2024

District Code: 30901
Report R0416

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):

General Fund	280,814.00
Less: Capital Outlay	137,718.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	143,096.00

Direct Costs:

General Fund	713,555.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	10,993.00
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)	702,562.00

Special Education Indirect Cost Rate: **20.37%**
(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 2023-2024

District Code: 30902
Report R0416

Will Carleton Charter School Academy
2001 W HALLETT RD
HILLSDALE, MI 49242

Indirect Costs (Operations & Maintenance):

General Fund	271,562.38
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)	271,562.38

Direct Costs:

General Fund	2,824,789.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	268,728.72
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)	2,556,060.89

Special Education Indirect Cost Rate: **10.62%**
(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 2023-2024

District Code: 31010
Report R0416

Hancock Public Schools
501 CAMPUS DR
HANCOCK, MI 49930

Indirect Costs (Operations & Maintenance):

General Fund	934,254.93
Less: Capital Outlay	9,889.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	924,365.93

Direct Costs:

General Fund	7,503,326.70
Less: Capital Outlay	129,349.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	504,321.86
Less: Capital Outlay	42,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,836,299.04

Special Education Indirect Cost Rate: **11.80%**
(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 2023-2024

District Code: 31020
Report R0416

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Indirect Costs (Operations & Maintenance):

General Fund	635,810.48
Less: Capital Outlay	8,965.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	626,845.48

Direct Costs:

General Fund	5,625,113.25
Less: Capital Outlay	161,142.93
Less: Facilities Acquisition	554.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	309,297.49
Less: Capital Outlay	3,099.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,769,614.13

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 2023-2024

District Code: 31030
Report R0416

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Indirect Costs (Operations & Maintenance):

General Fund	1,715,333.16
Less: Capital Outlay	10,698.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,704,635.16

Direct Costs:

General Fund	18,750,156.38
Less: Capital Outlay	620,849.84
Less: Facilities Acquisition	285,739.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	923,220.33
Less: Capital Outlay	26,542.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,740,244.58

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 2023-2024

District Code: 31050
Report R0416

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Indirect Costs (Operations & Maintenance):

General Fund	192,147.30
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)	192,147.30

Direct Costs:

General Fund	2,824,659.38
Less: Capital Outlay	45,321.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	120,071.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,899,408.72

Special Education Indirect Cost Rate: **6.63%**
(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 2023-2024

District Code: 31070
Report R0416

Elm River Township School District
3999 WINONA RD
TOIVOLA, MI 49965

Indirect Costs (Operations & Maintenance):

General Fund	100,646.00
Less: Capital Outlay	55.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	100,591.00

Direct Costs:

General Fund	243,706.00
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	26,400.00
Less: Capital Outlay	1,150.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	268,956.00

Special Education Indirect Cost Rate: **37.40%**
(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 2023-2024

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	346,411.53
Less: Capital Outlay	32,725.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	313,685.95

Direct Costs:

General Fund	3,700,431.53
Less: Capital Outlay	69,294.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	198,812.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,829,949.52

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 2023-2024

District Code: 31110
Report R0416

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Indirect Costs (Operations & Maintenance):

General Fund	1,288,207.81
Less: Capital Outlay	725.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,287,482.81

Direct Costs:

General Fund	14,870,332.00
Less: Capital Outlay	2,199.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,071,835.78
Less: Capital Outlay	46,806.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,893,162.67

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 2023-2024

District Code: 31130
Report R0416

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Indirect Costs (Operations & Maintenance):

General Fund	669,166.31
Less: Capital Outlay	55,055.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	614,110.45

Direct Costs:

General Fund	5,152,023.30
Less: Capital Outlay	263,964.90
Less: Facilities Acquisition	117,836.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	280,663.10
Less: Capital Outlay	3,619.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,047,265.41

Special Education Indirect Cost Rate: **12.17%**
(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 2023-2024

District Code: 31140
Report R0416

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Indirect Costs (Operations & Maintenance):

General Fund	193,320.20
Less: Capital Outlay	5,283.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	188,036.65

Direct Costs:

General Fund	1,830,403.13
Less: Capital Outlay	25,799.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	117,773.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,922,376.87

Special Education Indirect Cost Rate: **9.78%**
(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 2023-2024

District Code: 31900
Report R0416

Copper Island Academy
52125 Industrial Dr. N.
Calumet, MI 49913

Indirect Costs (Operations & Maintenance):

General Fund	326,359.00
Less: Capital Outlay	86,835.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	239,524.00

Direct Costs:

General Fund	2,930,900.00
Less: Capital Outlay	363,333.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	152,549.00
Less: Capital Outlay	7,141.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,712,975.00

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 2023-2024

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	1,493,160.13
Less: Capital Outlay	242,302.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,967.31
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,255,825.18

Direct Costs:

General Fund	10,768,347.34
Less: Capital Outlay	70,949.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	713,947.53
Less: Capital Outlay	60,322.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,351,022.70

Special Education Indirect Cost Rate: **11.06%**
(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 2023-2024

District Code: 32030
Report R0416

Caseville Public Schools
6609 VINE ST
CASEVILLE, MI 48725

Indirect Costs (Operations & Maintenance):

General Fund	311,787.01
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,457.98
Less: Capital Outlay	0.00
Total Indirect (less Capital)	313,244.99

Direct Costs:

General Fund	3,250,811.07
Less: Capital Outlay	8,039.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	204,923.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,447,695.82

Special Education Indirect Cost Rate: **9.09%**
(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 2023-2024

District Code: 32040
Report R0416

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	37,953.83
Less: Capital Outlay	8,989.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	28,964.68

Direct Costs:

General Fund	252,005.62
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)	252,005.62

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 2023-2024

District Code: 32050
Report R0416

Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Indirect Costs (Operations & Maintenance):

General Fund	1,248,710.73
Less: Capital Outlay	26,723.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	332.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,222,319.19

Direct Costs:

General Fund	12,793,993.76
Less: Capital Outlay	288,465.10
Less: Facilities Acquisition	94,285.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	767,091.64
Less: Capital Outlay	3,334.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,175,000.24

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 2023-2024

District Code: 32060
Report R0416

Harbor Beach Community Schools
402 S 5TH ST
HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):

General Fund	588,814.77
Less: Capital Outlay	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)	588,239.77

Direct Costs:

General Fund	6,447,997.12
Less: Capital Outlay	108,949.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	353,319.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,692,366.52

Special Education Indirect Cost Rate: **8.79%**
(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 2023-2024

District Code: 32080
Report R0416

North Huron School District
21 MAIN ST
KINDE, MI 48445

Indirect Costs (Operations & Maintenance):

General Fund	533,289.39
Less: Capital Outlay	2,454.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	530,835.28

Direct Costs:

General Fund	5,570,060.00
Less: Capital Outlay	106,823.39
Less: Facilities Acquisition	91,791.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,345.12
Less: Capital Outlay	29,747.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,667,042.61

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 2023-2024

District Code: 32090
Report R0416

Owendale-Gagetown Area School District
7166 E MAIN ST
OWENDALE, MI 48754

Indirect Costs (Operations & Maintenance):

General Fund	206,956.84
Less: Capital Outlay	20,817.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	186,139.41

Direct Costs:

General Fund	2,178,157.06
Less: Capital Outlay	21,498.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,824.57
Less: Capital Outlay	10,466.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,295,016.27

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 2023-2024

District Code: 32170
Report R0416

Ugly Community Schools
2020 UNION ST
UBLY, MI 48475

Indirect Costs (Operations & Maintenance):

General Fund	748,644.11
Less: Capital Outlay	54,571.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	694,073.08

Direct Costs:

General Fund	8,502,390.85
Less: Capital Outlay	194,647.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	454,646.10
Less: Capital Outlay	13,825.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,748,563.58

Special Education Indirect Cost Rate: **7.93%**
(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 2023-2024

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	24,999.28
Less: Capital Outlay	3,173.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	21,825.43

Direct Costs:

General Fund	268,464.07
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)	268,464.07

Special Education Indirect Cost Rate: **8.13%**
(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 2023-2024

District Code: 32610
Report R0416

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	60,337.01
Less: Capital Outlay	7,658.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	52,678.25

Direct Costs:

General Fund	480,750.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	31,062.00
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)	449,688.51

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 2023-2024

District Code: 32620
Report R0416

Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	32,269.38
Less: Capital Outlay	4,170.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	28,099.38

Direct Costs:	
General Fund	350,569.56
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)	350,569.56

Special Education Indirect Cost Rate: **8.02%**
(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 2023-2024

District Code: 32650
Report R0416

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Indirect Costs (Operations & Maintenance):

General Fund	23,877.92
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)	23,877.92

Direct Costs:

General Fund	287,191.97
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	287,191.97

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 2023-2024

District Code: 33010
Report R0416

East Lansing School District
501 BURCHAM DR
EAST LANSING, MI 48823

Indirect Costs (Operations & Maintenance):

General Fund	5,422,774.83
Less: Capital Outlay	217,004.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,706.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,209,476.89

Direct Costs:

General Fund	49,073,146.99
Less: Capital Outlay	380,649.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,663,007.57
Less: Capital Outlay	26,374.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,329,130.39

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 2023-2024

District Code: 33020
Report R0416

Lansing Public School District
519 W KALAMAZOO ST
LANSING, MI 48933

Indirect Costs (Operations & Maintenance):

General Fund	19,611,758.66
Less: Capital Outlay	266,169.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,063.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,355,652.48

Direct Costs:

General Fund	172,205,884.12
Less: Capital Outlay	1,371,565.48
Less: Facilities Acquisition	263,181.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,854,930.25
Less: Capital Outlay	145,316.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	178,280,751.43

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 2023-2024

District Code: 33040
Report R0416

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Indirect Costs (Operations & Maintenance):

General Fund	1,008,239.22
Less: Capital Outlay	110,625.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	897,614.09

Direct Costs:

General Fund	9,130,129.32
Less: Capital Outlay	65,035.03
Less: Facilities Acquisition	81,527.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	462,174.01
Less: Capital Outlay	56,182.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,389,558.65

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 2023-2024

District Code: 33060
Report R0416

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Indirect Costs (Operations & Maintenance):

General Fund	3,792,447.84
Less: Capital Outlay	48,404.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	35,326.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,779,370.52

Direct Costs:

General Fund	36,140,160.44
Less: Capital Outlay	584,036.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,104,675.29
Less: Capital Outlay	18,130.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,642,668.02

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 2023-2024

District Code: 33070
Report R0416

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Indirect Costs (Operations & Maintenance):

General Fund	6,526,511.95
Less: Capital Outlay	1,108,073.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,418,438.58

Direct Costs:

General Fund	73,619,318.63
Less: Capital Outlay	2,596,252.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,170,056.63
Less: Capital Outlay	749,449.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	73,443,673.91

Special Education Indirect Cost Rate: **7.38%**
(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 2023-2024

District Code: 33100
Report R0416

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Indirect Costs (Operations & Maintenance):

General Fund	1,336,934.63
Less: Capital Outlay	100,540.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,236,394.24

Direct Costs:

General Fund	13,775,420.30
Less: Capital Outlay	403,801.08
Less: Facilities Acquisition	287,673.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	750,509.01
Less: Capital Outlay	1,925.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,832,529.37

Special Education Indirect Cost Rate: **8.94%**
(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 2023-2024

District Code: 33130
Report R0416

Mason Public Schools (Ingham)
201 W ASH ST
MASON, MI 48854

Indirect Costs (Operations & Maintenance):

General Fund	3,444,143.11
Less: Capital Outlay	29,363.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,414,779.67

Direct Costs:

General Fund	41,919,298.05
Less: Capital Outlay	347,062.83
Less: Facilities Acquisition	596,058.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,954,283.42
Less: Capital Outlay	89,358.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,841,101.16

Special Education Indirect Cost Rate: **7.97%**
(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 2023-2024
 District Code: 33170
 Report R0416

Okemos Public Schools
 4406 OKEMOS RD
 OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):	
General Fund	5,706,590.46
Less: Capital Outlay	171,979.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,534,610.96

Direct Costs:	
General Fund	61,807,339.41
Less: Capital Outlay	562,682.45
Less: Facilities Acquisition	51,369.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,735,185.98
Less: Capital Outlay	3,516.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,924,956.96

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 2023-2024

District Code: 33200
Report R0416

Stockbridge Community Schools
100 Price Ave Ste A
STOCKBRIDGE, MI 49285

Indirect Costs (Operations & Maintenance):

General Fund	1,533,142.73
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)	1,533,142.73

Direct Costs:

General Fund	16,139,685.64
Less: Capital Outlay	126,571.94
Less: Facilities Acquisition	29,008.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	689,892.37
Less: Capital Outlay	41,445.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,632,552.51

Special Education Indirect Cost Rate: **9.22%**
(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 2023-2024

District Code: 33215
Report R0416

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):

General Fund	3,863,622.17
Less: Capital Outlay	54,800.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,808,821.71

Direct Costs:

General Fund	40,222,746.18
Less: Capital Outlay	34,497.70
Less: Facilities Acquisition	108,525.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,879,621.89
Less: Capital Outlay	24,702.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,934,642.71

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 2023-2024

District Code: 33220
Report R0416

Webberville Community Schools
309 E GRAND RIVER RD
WEBBERVILLE, MI 48892

Indirect Costs (Operations & Maintenance):

General Fund	686,243.88
Less: Capital Outlay	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)	685,543.88

Direct Costs:

General Fund	5,789,017.46
Less: Capital Outlay	37,950.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	306,888.15
Less: Capital Outlay	22,176.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,035,778.38

Special Education Indirect Cost Rate: **11.36%**
(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 2023-2024

District Code: 33230
Report R0416

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Indirect Costs (Operations & Maintenance):

General Fund	2,583,388.85
Less: Capital Outlay	148,532.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,434,856.82

Direct Costs:

General Fund	22,924,761.47
Less: Capital Outlay	332,311.86
Less: Facilities Acquisition	372,539.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,044,521.77
Less: Capital Outlay	272,061.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,992,370.32

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 2023-2024

District Code: 33901
Report R0416

Cole Academy
1915 W MOUNT HOPE AVE
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):

General Fund	276,618.82
Less: Capital Outlay	32,389.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	244,229.43

Direct Costs:

General Fund	3,488,483.97
Less: Capital Outlay	38,154.34
Less: Facilities Acquisition	216,053.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,821.37
Less: Capital Outlay	50,901.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,427,196.10

Special Education Indirect Cost Rate: **7.13%**
(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 2023-2024

District Code: 33904
Report R0416

Mid-Michigan Leadership Academy
730 W MAPLE ST
LANSING, MI 48906

Indirect Costs (Operations & Maintenance):

General Fund	682,087.00
Less: Capital Outlay	122,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	559,687.00

Direct Costs:

General Fund	3,691,055.00
Less: Capital Outlay	831.00
Less: Facilities Acquisition	16,418.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	470,983.00
Less: Capital Outlay	48,875.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,095,914.00

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 2023-2024

District Code: 33909
Report R0416

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Indirect Costs (Operations & Maintenance):

General Fund	1,400,382.00
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)	1,400,382.00

Direct Costs:

General Fund	5,773,375.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,774,003.00

Special Education Indirect Cost Rate: **24.25%**
(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 2023-2024

District Code: 33910
Report R0416

Holly Park Academy
3300 EXPRESS CT
LANSING, MI 48910

Indirect Costs (Operations & Maintenance):

General Fund	1,266,810.00
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)	1,266,810.00

Direct Costs:

General Fund	5,059,336.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,059,964.00

Special Education Indirect Cost Rate: **25.04%**
(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 2023-2024

District Code: 33911
Report R0416

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Indirect Costs (Operations & Maintenance):

General Fund	76,704.71
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)	76,704.71

Direct Costs:

General Fund	16,928,215.43
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)	16,928,215.43

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 2023-2024

District Code: 33914
Report R0416

Great Lakes Learning Academy
2875 EYDE PKWY
EAST LANSING, MI 48823

Indirect Costs (Operations & Maintenance):

General Fund	226,682.37
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)	226,682.37

Direct Costs:

General Fund	11,840,573.05
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)	11,840,573.05

Special Education Indirect Cost Rate: **1.91%**
(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 2023-2024
 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	117,826.94
Less: Capital Outlay	39,179.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	78,647.94

Direct Costs:	
General Fund	1,563,403.39
Less: Capital Outlay	12,072.98
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)	1,551,330.41

Special Education Indirect Cost Rate: **5.07%**
 (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 2023-2024

District Code: 34010
Report R0416

Ionia Public Schools
250 E TUTTLE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):

General Fund	3,077,609.71
Less: Capital Outlay	208,346.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,869,262.78

Direct Costs:

General Fund	33,169,056.89
Less: Capital Outlay	1,512,911.24
Less: Facilities Acquisition	848,749.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,463,209.99
Less: Capital Outlay	267,675.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,002,929.90

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 2023-2024

District Code: 34080
Report R0416

Belding Area School District
850 HALL ST
BELDING, MI 48809

Indirect Costs (Operations & Maintenance):

General Fund	2,037,841.95
Less: Capital Outlay	4,185.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,033,656.95

Direct Costs:

General Fund	22,860,399.81
Less: Capital Outlay	437,877.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,027,899.26
Less: Capital Outlay	17,799.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,432,621.94

Special Education Indirect Cost Rate: **8.68%**
(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 2023-2024

District Code: 34090
Report R0416

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Indirect Costs (Operations & Maintenance):

General Fund	1,671,399.09
Less: Capital Outlay	17,778.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,653,621.09

Direct Costs:

General Fund	19,784,962.52
Less: Capital Outlay	477,603.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	987,216.37
Less: Capital Outlay	73,584.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,220,990.40

Special Education Indirect Cost Rate: **8.18%**
(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 2023-2024

District Code: 34110
Report R0416

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Indirect Costs (Operations & Maintenance):

General Fund	2,423,817.14
Less: Capital Outlay	88,855.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,334,961.52

Direct Costs:

General Fund	24,433,190.91
Less: Capital Outlay	507,563.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,508,777.24
Less: Capital Outlay	190,032.32
Less: Facilities Acquisition	24,954.00
Total Direct (less Capital)	25,219,418.56

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 2023-2024
 District Code: 34120
 Report R0416

Saranac Community Schools
 225 PLEASANT ST
 SARANAC, MI 48881

Indirect Costs (Operations & Maintenance):	
General Fund	898,247.96
Less: Capital Outlay	13,452.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	884,795.46

Direct Costs:	
General Fund	10,561,148.73
Less: Capital Outlay	51,202.10
Less: Facilities Acquisition	211,567.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	395,177.76
Less: Capital Outlay	32,459.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,661,097.45

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 2023-2024

District Code: 34140
Report R0416

Berlin Township S/D #3
6679 S STATE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):

General Fund	20,743.55
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)	20,743.55

Direct Costs:

General Fund	159,006.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	6,175.00
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)	152,831.68

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 2023-2024

District Code: 34340
Report R0416

Easton Township S/D #6
1779 HAYNOR RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):

General Fund	24,616.55
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)	24,616.55

Direct Costs:

General Fund	183,573.60
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)	183,573.60

Special Education Indirect Cost Rate: **13.41%**
(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 2023-2024

District Code: 34360
Report R0416

Ionia Township S/D #2
2120 N STATE RD
IONIA, MI 48846

Indirect Costs (Operations & Maintenance):

General Fund	46,168.87
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)	46,168.87

Direct Costs:

General Fund	222,279.36
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)	222,279.36

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 2023-2024

District Code: 35010
Report R0416

Oscoda Area Schools
P.O. Box 694
Oscoda, MI 48750

Indirect Costs (Operations & Maintenance):

General Fund	1,856,299.38
Less: Capital Outlay	17,829.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,847.70
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,859,317.31

Direct Costs:

General Fund	14,670,808.69
Less: Capital Outlay	439,885.40
Less: Facilities Acquisition	167,753.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	934,200.42
Less: Capital Outlay	55,118.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,942,252.54

Special Education Indirect Cost Rate: **12.44%**
(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 2023-2024

District Code: 35020
Report R0416

Hale Area Schools
200 W MAIN ST
HALE, MI 48739

Indirect Costs (Operations & Maintenance):

General Fund	494,521.04
Less: Capital Outlay	32,355.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	462,166.04

Direct Costs:

General Fund	6,142,164.58
Less: Capital Outlay	64,144.76
Less: Facilities Acquisition	1,405,165.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	378,843.23
Less: Capital Outlay	35,388.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,016,309.16

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 2023-2024

District Code: 35030
Report R0416

Tawas Area Schools
245 W M 55
TAWAS CITY, MI 48763

Indirect Costs (Operations & Maintenance):

General Fund	1,187,402.34
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)	1,187,402.34

Direct Costs:

General Fund	13,232,243.14
Less: Capital Outlay	215,822.28
Less: Facilities Acquisition	283,005.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	829,637.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,563,053.27

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 2023-2024

District Code: 35040
Report R0416

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Indirect Costs (Operations & Maintenance):

General Fund	1,179,879.90
Less: Capital Outlay	72,143.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,107,736.14

Direct Costs:

General Fund	9,139,206.05
Less: Capital Outlay	119,548.87
Less: Facilities Acquisition	181,646.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	869,627.04
Less: Capital Outlay	82,435.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,625,202.23

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 2023-2024

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	108,721.28
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)	108,721.28

Direct Costs:

General Fund	1,498,489.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	103,175.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	13,710.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,409,024.18

Special Education Indirect Cost Rate: **7.72%**
(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 2023-2024

District Code: 36015
Report R0416

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Indirect Costs (Operations & Maintenance):

General Fund	562,263.07
Less: Capital Outlay	45,224.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,667.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	530,706.28

Direct Costs:

General Fund	5,410,202.01
Less: Capital Outlay	191,741.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	379,062.35
Less: Capital Outlay	12,980.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,584,542.69

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 2023-2024

District Code: 36025
Report R0416

West Iron County Public Schools
601 NICK BAUMGARTNER WAY
IRON RIVER, MI 49935

Indirect Costs (Operations & Maintenance):

General Fund	1,462,845.26
Less: Capital Outlay	148,471.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,314,373.33

Direct Costs:

General Fund	9,391,626.19
Less: Capital Outlay	96,823.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	622,586.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,917,389.47

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 2023-2024

District Code: 37010
Report R0416

Mt. Pleasant City School District
720 N KINNEY AVE
MOUNT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):

General Fund	3,699,799.61
Less: Capital Outlay	35,414.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	58,371.59
Less: Capital Outlay	55,331.89
Total Indirect (less Capital)	3,667,425.27

Direct Costs:

General Fund	46,849,540.91
Less: Capital Outlay	297,697.60
Less: Facilities Acquisition	3,135.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,390,510.56
Less: Capital Outlay	128,509.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,810,709.20

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 2023-2024

District Code: 37040
Report R0416

Beal City Public Schools
3180 W BEAL CITY RD
MT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):

General Fund	782,446.71
Less: Capital Outlay	59,869.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	722,577.29

Direct Costs:

General Fund	7,793,440.80
Less: Capital Outlay	304,898.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	379,898.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,868,440.93

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 2023-2024

District Code: 37060
Report R0416

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Indirect Costs (Operations & Maintenance):

General Fund	2,233,558.48
Less: Capital Outlay	28,195.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,205,363.26

Direct Costs:

General Fund	21,780,115.69
Less: Capital Outlay	1,105,085.03
Less: Facilities Acquisition	408,859.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	941,157.22
Less: Capital Outlay	6,853.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,200,475.31

Special Education Indirect Cost Rate: **10.40%**
(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 2023-2024

District Code: 37900
Report R0416

Flextech High School Shepherd
380 W BLANCHARD RD
SHEPHERD, MI 48883

Indirect Costs (Operations & Maintenance):

General Fund	19,532.00
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)	19,532.00

Direct Costs:

General Fund	859,486.00
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)	859,486.00

Special Education Indirect Cost Rate: **2.27%**
(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 2023-2024

District Code: 37901
Report R0416

Renaissance Public School Academy
2797 S ISABELLA RD
MOUNT PLEASANT, MI 48858

Indirect Costs (Operations & Maintenance):

General Fund	430,561.00
Less: Capital Outlay	123,691.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	40,749.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	347,619.00

Direct Costs:

General Fund	4,394,338.00
Less: Capital Outlay	216,786.00
Less: Facilities Acquisition	7,913.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	140,634.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,310,273.00

Special Education Indirect Cost Rate: **8.06%**
(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 2023-2024

District Code: 38010
Report R0416

Western School District
1400 S DEARING RD
PARMA, MI 49269

Indirect Costs (Operations & Maintenance):

General Fund	2,334,167.49
Less: Capital Outlay	176,282.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	65,095.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,222,980.36

Direct Costs:

General Fund	33,130,354.49
Less: Capital Outlay	981,696.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,244,189.96
Less: Capital Outlay	53,529.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,339,318.26

Special Education Indirect Cost Rate: **6.67%**
(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 2023-2024

District Code: 38020
Report R0416

Vandercook Lake Public Schools
1000 E GOLF AVE
JACKSON, MI 49203

Indirect Costs (Operations & Maintenance):

General Fund	1,095,068.65
Less: Capital Outlay	5,103.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	154.94
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,090,120.53

Direct Costs:

General Fund	10,899,887.86
Less: Capital Outlay	19,781.90
Less: Facilities Acquisition	1,794,350.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	724,649.64
Less: Capital Outlay	50,935.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,759,469.73

Special Education Indirect Cost Rate: **11.17%**
(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 2023-2024

District Code: 38040
Report R0416

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Indirect Costs (Operations & Maintenance):

General Fund	1,782,646.29
Less: Capital Outlay	297.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,782,348.99

Direct Costs:

General Fund	18,918,573.66
Less: Capital Outlay	692,122.74
Less: Facilities Acquisition	75,152.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	873,438.53
Less: Capital Outlay	6,884.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,017,852.42

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 2023-2024

District Code: 38050
Report R0416

Grass Lake Community Schools
899 S UNION ST
GRASS LAKE, MI 49240

Indirect Costs (Operations & Maintenance):

General Fund	1,997,352.55
Less: Capital Outlay	4,915.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,992,437.55

Direct Costs:

General Fund	15,901,767.42
Less: Capital Outlay	394,995.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	757,065.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,263,836.87

Special Education Indirect Cost Rate: **12.25%**
(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 2023-2024

District Code: 38080
Report R0416

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Indirect Costs (Operations & Maintenance):

General Fund	902,997.36
Less: Capital Outlay	4,185.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	898,812.23

Direct Costs:

General Fund	8,503,634.30
Less: Capital Outlay	139,986.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	674,048.96
Less: Capital Outlay	32,965.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,004,731.48

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 2023-2024

District Code: 38090
Report R0416

East Jackson Community Schools
1404 N SUTTON RD
JACKSON, MI 49202

Indirect Costs (Operations & Maintenance):

General Fund	1,450,627.91
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)	1,450,627.91

Direct Costs:

General Fund	11,226,567.38
Less: Capital Outlay	338,425.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	644,418.17
Less: Capital Outlay	10,094.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,522,465.66

Special Education Indirect Cost Rate: **12.59%**
(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 2023-2024

District Code: 38100
Report R0416

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Indirect Costs (Operations & Maintenance):

General Fund	1,373,568.45
Less: Capital Outlay	2,777.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,370,790.78

Direct Costs:

General Fund	12,752,418.24
Less: Capital Outlay	797,859.20
Less: Facilities Acquisition	125,052.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	622,052.52
Less: Capital Outlay	15,385.16
Less: Facilities Acquisition	93,534.75
Total Direct (less Capital)	12,342,639.34

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 2023-2024

District Code: 38120
Report R0416

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Indirect Costs (Operations & Maintenance):

General Fund	3,551,603.67
Less: Capital Outlay	663,022.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	745.72
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,889,326.44

Direct Costs:

General Fund	15,252,910.09
Less: Capital Outlay	60,369.62
Less: Facilities Acquisition	49,937.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,020,252.38
Less: Capital Outlay	3,735.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,159,120.63

Special Education Indirect Cost Rate: **17.88%**
(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 2023-2024

District Code: 38130
Report R0416

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Indirect Costs (Operations & Maintenance):

General Fund	1,564,177.56
Less: Capital Outlay	121,336.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,442,841.18

Direct Costs:

General Fund	15,054,481.52
Less: Capital Outlay	562,676.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	708,436.85
Less: Capital Outlay	46,661.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,153,580.52

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 2023-2024

District Code: 38140
Report R0416

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):

General Fund	3,800,731.76
Less: Capital Outlay	418,447.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	25,336.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,407,620.87

Direct Costs:

General Fund	39,894,059.92
Less: Capital Outlay	517,701.94
Less: Facilities Acquisition	1,284,645.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,432,794.01
Less: Capital Outlay	16,248.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,508,258.09

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 2023-2024

District Code: 38150
Report R0416

Springport Public Schools
300 W MAIN ST
SPRINGPORT, MI 49284

Indirect Costs (Operations & Maintenance):

General Fund	1,812,409.00
Less: Capital Outlay	516,613.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,295,795.38

Direct Costs:

General Fund	11,659,054.54
Less: Capital Outlay	474,376.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,064,210.01
Less: Capital Outlay	67,391.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,181,497.13

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 2023-2024
 District Code: 38170
 Report R0416

Jackson Public Schools
 522 WILDWOOD AVE
 JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	6,814,306.43
Less: Capital Outlay	95,158.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,719,147.57

Direct Costs:	
General Fund	66,874,506.86
Less: Capital Outlay	1,221,022.84
Less: Facilities Acquisition	389,702.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,273,256.90
Less: Capital Outlay	629,128.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	69,907,909.64

Special Education Indirect Cost Rate: **9.61%**
 (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 2023-2024

District Code: 38900
Report R0416

Jackson Preparatory & Early College
2111 EMMONS RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):

General Fund	123,417.07
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)	123,417.07

Direct Costs:

General Fund	3,057,507.23
Less: Capital Outlay	53,046.45
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)	3,004,460.78

Special Education Indirect Cost Rate: **4.11%**
(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 2023-2024

District Code: 38901
Report R0416

Da Vinci Schools
2985 SPRINGPORT RD
JACKSON, MI 49202

Indirect Costs (Operations & Maintenance):

General Fund	554,831.89
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)	554,831.89

Direct Costs:

General Fund	9,248,753.83
Less: Capital Outlay	176,283.00
Less: Facilities Acquisition	3,458,289.38
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)	5,614,181.45

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 2023-2024

District Code: 38902
Report R0416

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Indirect Costs (Operations & Maintenance):

General Fund	1,207,148.00
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)	1,207,148.00

Direct Costs:

General Fund	6,040,014.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,040,642.00

Special Education Indirect Cost Rate: **19.98%**
(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 2023-2024

District Code: 39010
Report R0416

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Indirect Costs (Operations & Maintenance):

General Fund	19,869,738.98
Less: Capital Outlay	454,076.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	125,670.78
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,541,333.63

Direct Costs:

General Fund	180,402,705.12
Less: Capital Outlay	3,630,518.82
Less: Facilities Acquisition	3,636,468.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,328,194.25
Less: Capital Outlay	611,067.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	183,852,844.98

Special Education Indirect Cost Rate: **10.63%**
(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 2023-2024

District Code: 39020
Report R0416

Climax-Scotts Community Schools
372 S MAIN ST
CLIMAX, MI 49034

Indirect Costs (Operations & Maintenance):

General Fund	825,996.02
Less: Capital Outlay	85,754.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	740,241.87

Direct Costs:

General Fund	7,630,199.75
Less: Capital Outlay	285,010.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	403,544.88
Less: Capital Outlay	73,823.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,674,910.34

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 2023-2024

District Code: 39030
Report R0416

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

Indirect Costs (Operations & Maintenance):

General Fund	3,190,248.52
Less: Capital Outlay	156,702.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	16,334.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,049,880.25

Direct Costs:

General Fund	24,940,172.63
Less: Capital Outlay	510,093.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,435,983.44
Less: Capital Outlay	57,214.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,808,847.79

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 2023-2024

District Code: 39050
Report R0416

Galesburg-Augusta Community Schools
1076 N 37TH ST
GALESBURG, MI 49053

Indirect Costs (Operations & Maintenance):

General Fund	1,353,186.73
Less: Capital Outlay	39,930.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,313,256.16

Direct Costs:

General Fund	14,981,147.10
Less: Capital Outlay	163,526.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	711,719.17
Less: Capital Outlay	88,212.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,441,127.18

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 2023-2024

District Code: 39065
Report R0416

Gull Lake Community Schools
10100 E D AVE
RICHLAND, MI 49083

Indirect Costs (Operations & Maintenance):

General Fund	3,523,090.02
Less: Capital Outlay	95,553.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,427,537.02

Direct Costs:

General Fund	43,268,630.77
Less: Capital Outlay	159,998.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,389,172.02
Less: Capital Outlay	74,828.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,422,976.19

Special Education Indirect Cost Rate: **7.72%**
(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 2023-2024

District Code: 39130
Report R0416

Parchment School District
520 N ORIENT ST
KALAMAZOO, MI 49004

Indirect Costs (Operations & Maintenance):

General Fund	2,610,915.10
Less: Capital Outlay	92,035.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,518,879.89

Direct Costs:

General Fund	21,256,544.59
Less: Capital Outlay	311,293.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,481,963.72
Less: Capital Outlay	24,634.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,402,579.77

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 2023-2024

District Code: 39140
Report R0416

Portage Public Schools
8107 MUSTANG DR
PORTAGE, MI 49002

Indirect Costs (Operations & Maintenance):

General Fund	9,938,144.72
Less: Capital Outlay	18,524.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,710.16
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,940,330.61

Direct Costs:

General Fund	107,674,838.13
Less: Capital Outlay	325,225.55
Less: Facilities Acquisition	197,860.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,487,498.05
Less: Capital Outlay	17,051.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	110,622,198.49

Special Education Indirect Cost Rate: **8.99%**
(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 2023-2024

District Code: 39160
Report R0416

Schoolcraft Community Schools
13400 S 14TH ST
SCHOOLCRAFT, MI 49087

Indirect Costs (Operations & Maintenance):

General Fund	1,329,385.42
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)	1,329,385.42

Direct Costs:

General Fund	12,093,070.25
Less: Capital Outlay	2,096.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	491,137.50
Less: Capital Outlay	14,825.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,567,286.14

Special Education Indirect Cost Rate: **10.58%**
(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 2023-2024

District Code: 39170
Report R0416

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Indirect Costs (Operations & Maintenance):

General Fund	3,001,163.83
Less: Capital Outlay	118,729.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,882,433.88

Direct Costs:

General Fund	31,968,491.64
Less: Capital Outlay	175,617.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,561,125.93
Less: Capital Outlay	303,145.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,050,854.62

Special Education Indirect Cost Rate: **8.72%**
(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 2023-2024

District Code: 39903
Report R0416

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Indirect Costs (Operations & Maintenance):

General Fund	384,227.99
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)	384,227.99

Direct Costs:

General Fund	1,324,536.81
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	76,870.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,401,407.62

Special Education Indirect Cost Rate: **27.42%**
(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 2023-2024

District Code: 39905
Report R0416

Paramount Charter Academy
3624 S WESTNEDGE AVE
KALAMAZOO, MI 49008

Indirect Costs (Operations & Maintenance):

General Fund	1,169,164.00
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)	1,169,164.00

Direct Costs:

General Fund	5,881,125.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,881,753.00

Special Education Indirect Cost Rate: **19.88%**
(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 2023-2024

District Code: 39906
Report R0416

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Indirect Costs (Operations & Maintenance):

General Fund	302.00
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)	302.00

Direct Costs:

General Fund	533,796.28
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)	533,796.28

Special Education Indirect Cost Rate: **0.06%**
(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 2023-2024

District Code: 39911
Report R0416

Kalamazoo Covenant Academy
404 W CROSSTOWN PKWY
KALAMAZOO, MI 49001

Indirect Costs (Operations & Maintenance):

General Fund	191,472.40
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)	191,472.40

Direct Costs:

General Fund	1,484,085.27
Less: Capital Outlay	84,509.11
Less: Facilities Acquisition	91,107.00
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)	1,308,469.16

Special Education Indirect Cost Rate: **14.63%**
(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 2023-2024

District Code: 40020
Report R0416

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Indirect Costs (Operations & Maintenance):

General Fund	623,785.34
Less: Capital Outlay	47,445.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	576,339.46

Direct Costs:

General Fund	7,061,804.99
Less: Capital Outlay	149,085.26
Less: Facilities Acquisition	247,469.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	653,151.49
Less: Capital Outlay	151,329.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,167,072.84

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 2023-2024

District Code: 40040
Report R0416

Kalkaska Public Schools
315 S CORAL ST
Kalkaska, MI 49646

Indirect Costs (Operations & Maintenance):

General Fund	1,875,316.78
Less: Capital Outlay	53,162.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,822,154.73

Direct Costs:

General Fund	18,369,456.24
Less: Capital Outlay	141,396.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,391,732.08
Less: Capital Outlay	194,506.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,425,284.87

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 2023-2024

District Code: 40060
Report R0416

Excelsior Township S/D #1
5521 M 72 E
KALKASKA, MI 49646

Indirect Costs (Operations & Maintenance):

General Fund	74,925.53
Less: Capital Outlay	39,717.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	35,207.57

Direct Costs:

General Fund	529,081.66
Less: Capital Outlay	164.94
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)	528,916.72

Special Education Indirect Cost Rate: **6.66%**
(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 2023-2024

District Code: 41010
Report R0416

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Indirect Costs (Operations & Maintenance):

General Fund	24,275,498.69
Less: Capital Outlay	920,754.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,544,699.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	24,899,444.42

Direct Costs:

General Fund	224,592,126.82
Less: Capital Outlay	50,000.08
Less: Facilities Acquisition	207,144.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	12,575,736.59
Less: Capital Outlay	56,990.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	236,853,728.19

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 2023-2024

District Code: 41020
Report R0416

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	3,837,901.17
Less: Capital Outlay	235,407.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,602,493.32

Direct Costs:

General Fund	30,454,786.68
Less: Capital Outlay	26,499.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,054,247.62
Less: Capital Outlay	8,035.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,474,498.88

Special Education Indirect Cost Rate: **11.09%**
(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 2023-2024

District Code: 41025
Report R0416

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Indirect Costs (Operations & Maintenance):

General Fund	4,918,954.08
Less: Capital Outlay	169,439.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,749,514.60

Direct Costs:

General Fund	42,026,590.73
Less: Capital Outlay	152,464.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,690,738.67
Less: Capital Outlay	39,972.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,524,892.87

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 2023-2024

District Code: 41026
Report R0416

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Indirect Costs (Operations & Maintenance):

General Fund	5,266,857.66
Less: Capital Outlay	175,900.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,831.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,092,788.80

Direct Costs:

General Fund	57,455,193.10
Less: Capital Outlay	1,068,930.63
Less: Facilities Acquisition	146,363.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,448,365.76
Less: Capital Outlay	88,020.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	59,600,244.72

Special Education Indirect Cost Rate: **8.54%**
(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 2023-2024

District Code: 41040
Report R0416

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	4,839,273.49
Less: Capital Outlay	317,515.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,849.82
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,525,608.31

Direct Costs:

General Fund	54,590,103.46
Less: Capital Outlay	267,985.98
Less: Facilities Acquisition	101,712.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,754,550.95
Less: Capital Outlay	412,961.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	56,561,994.66

Special Education Indirect Cost Rate: **8.00%**
(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 2023-2024

District Code: 41050
Report R0416

Caledonia Community Schools
8948 KRAFT AVE SE
CALEDONIA, MI 49316

Indirect Costs (Operations & Maintenance):

General Fund	6,478,035.72
Less: Capital Outlay	354,332.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,123,702.85

Direct Costs:

General Fund	62,483,200.36
Less: Capital Outlay	584,206.36
Less: Facilities Acquisition	20,970.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,675,083.00
Less: Capital Outlay	365,643.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	64,187,463.64

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 2023-2024

District Code: 41070
Report R0416

Cedar Springs Public Schools
204 E MUSKEGON ST
CEDAR SPRINGS, MI 49319

Indirect Costs (Operations & Maintenance):

General Fund	4,548,406.82
Less: Capital Outlay	392,020.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,156,386.47

Direct Costs:

General Fund	41,225,722.23
Less: Capital Outlay	159,817.82
Less: Facilities Acquisition	3,123.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,053,859.16
Less: Capital Outlay	285,908.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,830,731.71

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 2023-2024

District Code: 41080
Report R0416

Comstock Park Public Schools
101 SCHOOL ST NE
COMSTOCK PARK, MI 49321

Indirect Costs (Operations & Maintenance):

General Fund	1,913,612.68
Less: Capital Outlay	473.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,635.25
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,931,774.89

Direct Costs:

General Fund	24,333,359.90
Less: Capital Outlay	128,316.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,208,178.40
Less: Capital Outlay	16,224.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,396,997.34

Special Education Indirect Cost Rate: **7.61%**
(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 2023-2024

District Code: 41090
Report R0416

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Indirect Costs (Operations & Maintenance):

General Fund	3,618,026.80
Less: Capital Outlay	15,225.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,602,801.80

Direct Costs:

General Fund	34,135,532.71
Less: Capital Outlay	187,236.68
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)	33,948,296.03

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 2023-2024

District Code: 41110
Report R0416

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

Indirect Costs (Operations & Maintenance):

General Fund	12,408,594.39
Less: Capital Outlay	71,330.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,337,263.85

Direct Costs:

General Fund	123,227,606.48
Less: Capital Outlay	1,448,724.68
Less: Facilities Acquisition	57,773.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,251,575.65
Less: Capital Outlay	796,965.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	125,175,718.17

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 2023-2024

District Code: 41120
Report R0416

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Indirect Costs (Operations & Maintenance):

General Fund	2,138,377.88
Less: Capital Outlay	163,477.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,974,900.52

Direct Costs:

General Fund	23,820,113.88
Less: Capital Outlay	353,466.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,237,525.47
Less: Capital Outlay	369,604.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,334,568.00

Special Education Indirect Cost Rate: **7.80%**
(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 2023-2024

District Code: 41130
Report R0416

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Indirect Costs (Operations & Maintenance):

General Fund	7,688,373.82
Less: Capital Outlay	85,814.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,147.20
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,607,706.50

Direct Costs:

General Fund	73,865,925.16
Less: Capital Outlay	772,075.18
Less: Facilities Acquisition	3,353.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,010,995.82
Less: Capital Outlay	456,668.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	75,644,823.24

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 2023-2024

District Code: 41140
Report R0416

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	2,970,383.85
Less: Capital Outlay	49,267.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,958.86
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,924,075.30

Direct Costs:

General Fund	32,377,657.67
Less: Capital Outlay	231,530.44
Less: Facilities Acquisition	2,380,985.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,088,111.76
Less: Capital Outlay	19,846.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,833,407.06

Special Education Indirect Cost Rate: **9.19%**
(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 2023-2024

District Code: 41145
Report R0416

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Indirect Costs (Operations & Maintenance):

General Fund	3,150,925.29
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)	3,150,925.29

Direct Costs:

General Fund	43,659,527.44
Less: Capital Outlay	54,411.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,843,115.60
Less: Capital Outlay	179,075.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,269,155.81

Special Education Indirect Cost Rate: **6.96%**
(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 2023-2024

District Code: 41150
Report R0416

Kent City Community Schools
200 N CLOVER ST
KENT CITY, MI 49330

Indirect Costs (Operations & Maintenance):

General Fund	1,632,811.12
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)	1,632,811.12

Direct Costs:

General Fund	16,580,513.93
Less: Capital Outlay	4,877.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,014,339.95
Less: Capital Outlay	5,409.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,584,566.73

Special Education Indirect Cost Rate: **9.29%**
(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 2023-2024

District Code: 41160
Report R0416

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Indirect Costs (Operations & Maintenance):

General Fund	17,011,316.86
Less: Capital Outlay	2,411,384.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,599,932.15

Direct Costs:

General Fund	130,909,843.54
Less: Capital Outlay	2,375,916.18
Less: Facilities Acquisition	1,833,995.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	8,543,857.40
Less: Capital Outlay	1,437,554.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	133,806,235.41

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 2023-2024

District Code: 41170
Report R0416

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Indirect Costs (Operations & Maintenance):

General Fund	5,070,053.91
Less: Capital Outlay	235,107.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,834,946.17

Direct Costs:

General Fund	43,938,425.09
Less: Capital Outlay	1,110,655.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,999,291.32
Less: Capital Outlay	285,769.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,541,291.67

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 2023-2024

District Code: 41210
Report R0416

Rockford Public Schools
350 N MAIN ST
ROCKFORD, MI 49341

Indirect Costs (Operations & Maintenance):

General Fund	10,411,588.79
Less: Capital Outlay	97,822.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,313,766.35

Direct Costs:

General Fund	101,895,197.52
Less: Capital Outlay	132,431.72
Less: Facilities Acquisition	1,771,538.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,593,552.45
Less: Capital Outlay	318,110.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	103,266,669.02

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 2023-2024

District Code: 41240
Report R0416

Sparta Area Schools
465 S UNION ST
SPARTA, MI 49345

Indirect Costs (Operations & Maintenance):

General Fund	3,463,652.07
Less: Capital Outlay	329,967.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,133,684.46

Direct Costs:

General Fund	34,620,698.57
Less: Capital Outlay	542,944.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,733,503.70
Less: Capital Outlay	167,679.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,643,577.46

Special Education Indirect Cost Rate: **8.79%**
(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 2023-2024

District Code: 41900
Report R0416

Covenant High School Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	437,807.00
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)	437,807.00

Direct Costs:

General Fund	2,336,342.00
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)	2,336,342.00

Special Education Indirect Cost Rate: **18.74%**
(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 2023-2024

District Code: 41901
Report R0416

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Indirect Costs (Operations & Maintenance):

General Fund	425,252.65
Less: Capital Outlay	51,548.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	373,704.03

Direct Costs:

General Fund	3,987,066.02
Less: Capital Outlay	42,207.93
Less: Facilities Acquisition	187,190.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	449,124.42
Less: Capital Outlay	54,847.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,151,943.98

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 2023-2024

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	760,056.23
Less: Capital Outlay	12,846.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	747,209.87

Direct Costs:

General Fund	7,539,925.24
Less: Capital Outlay	224,786.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	544,778.56
Less: Capital Outlay	48,593.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,811,322.87

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 2023-2024

District Code: 41905
Report R0416

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	1,306,411.00
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)	1,306,411.00

Direct Costs:

General Fund	7,607,585.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,608,213.00

Special Education Indirect Cost Rate: **17.17%**
(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 2023-2024

District Code: 41908
Report R0416

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	259,712.52
Less: Capital Outlay	9,295.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	250,417.52

Direct Costs:

General Fund	1,957,528.40
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)	1,957,528.40

Special Education Indirect Cost Rate: **12.79%**
(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 2023-2024

District Code: 41909
Report R0416

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	1,295,015.00
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)	1,295,015.00

Direct Costs:

General Fund	7,446,985.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,447,613.00

Special Education Indirect Cost Rate: **17.39%**
(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 2023-2024

District Code: 41910
Report R0416

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Indirect Costs (Operations & Maintenance):

General Fund	1,386,690.00
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)	1,386,690.00

Direct Costs:

General Fund	7,843,512.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,844,140.00

Special Education Indirect Cost Rate: **17.68%**
(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 2023-2024

District Code: 41911
Report R0416

Flat River Academy
9481 JORDAN RD
Greenville, MI 48838

Indirect Costs (Operations & Maintenance):

General Fund	191,028.00
Less: Capital Outlay	2,287.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	188,741.00

Direct Costs:

General Fund	1,278,597.00
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	133,272.00
Less: Capital Outlay	17,311.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,394,558.00

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 2023-2024

District Code: 41914
Report R0416

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Indirect Costs (Operations & Maintenance):

General Fund	1,178,596.00
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)	1,178,596.00

Direct Costs:

General Fund	6,329,028.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,329,656.00

Special Education Indirect Cost Rate: **18.62%**
(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 2023-2024

District Code: 41915
Report R0416

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Indirect Costs (Operations & Maintenance):

General Fund	1,170,546.00
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)	1,170,546.00

Direct Costs:

General Fund	6,984,557.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,985,185.00

Special Education Indirect Cost Rate: **16.76%**
(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 2023-2024

District Code: 41916
Report R0416

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Indirect Costs (Operations & Maintenance):

General Fund	1,160,938.00
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)	1,160,938.00

Direct Costs:

General Fund	7,367,352.00
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	19,273.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,386,625.00

Special Education Indirect Cost Rate: **15.72%**
(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 2023-2024

District Code: 41917
Report R0416

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Indirect Costs (Operations & Maintenance):

General Fund	499,193.08
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)	499,193.08

Direct Costs:

General Fund	4,462,792.43
Less: Capital Outlay	3,655.17
Less: Facilities Acquisition	75,274.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	370,238.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,754,100.86

Special Education Indirect Cost Rate: **10.50%**
(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 2023-2024

District Code: 41918
Report R0416

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Indirect Costs (Operations & Maintenance):

General Fund	517,825.73
Less: Capital Outlay	5,955.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	511,870.20

Direct Costs:

General Fund	4,053,838.69
Less: Capital Outlay	28,237.27
Less: Facilities Acquisition	300,515.50
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)	3,725,085.92

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 2023-2024

District Code: 41919
Report R0416

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Indirect Costs (Operations & Maintenance):

General Fund	1,414,127.00
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)	1,414,127.00

Direct Costs:

General Fund	5,748,199.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,748,827.00

Special Education Indirect Cost Rate: **24.60%**
(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 2023-2024

District Code: 41920
Report R0416

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Indirect Costs (Operations & Maintenance):

General Fund	1,254,420.00
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)	1,254,420.00

Direct Costs:

General Fund	6,906,831.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,907,459.00

Special Education Indirect Cost Rate: **18.16%**
(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 2023-2024

District Code: 41921
Report R0416

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Indirect Costs (Operations & Maintenance):

General Fund	261,845.00
Less: Capital Outlay	51,552.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	210,293.00

Direct Costs:

General Fund	3,306,163.00
Less: Capital Outlay	1,778.00
Less: Facilities Acquisition	27,500.00
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)	3,276,885.00

Special Education Indirect Cost Rate: **6.42%**
(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 2023-2024

District Code: 41922
Report R0416

Lighthouse Academy
3300 36TH ST SE
Grand Rapids, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	424,239.00
Less: Capital Outlay	2,012.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	422,227.00

Direct Costs:

General Fund	6,828,669.00
Less: Capital Outlay	5,360.00
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)	6,823,309.00

Special Education Indirect Cost Rate: **6.19%**
(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 2023-2024

District Code: 41923
Report R0416

Wellspring Preparatory High School
1031 PAGE ST NE
GRAND RAPIDS, MI 49505

Indirect Costs (Operations & Maintenance):

General Fund	1,077,215.00
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)	1,077,215.00

Direct Costs:

General Fund	3,656,685.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,657,313.00

Special Education Indirect Cost Rate: **29.45%**
(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 2023-2024

District Code: 41924
Report R0416

West Michigan Aviation Academy
5363 44TH ST SE
Grand Rapids, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	734,189.00
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)	734,189.00

Direct Costs:

General Fund	5,763,697.00
Less: Capital Outlay	114,975.00
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)	5,648,722.00

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 2023-2024

District Code: 41925
Report R0416

Michigan Virtual Charter Academy
1620 E ELZA AVE
HAZEL PARK, MI 48030

Indirect Costs (Operations & Maintenance):

General Fund	594,303.41
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)	594,303.41

Direct Costs:

General Fund	30,993,326.96
Less: Capital Outlay	149,344.57
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)	30,843,982.39

Special Education Indirect Cost Rate: **1.93%**
(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 2023-2024

District Code: 41926
Report R0416

Hope Academy of West Michigan
240 BROWN ST SE
Grand Rapids, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	407,730.00
Less: Capital Outlay	21,624.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	386,106.00

Direct Costs:

General Fund	4,604,189.00
Less: Capital Outlay	7,600.00
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)	4,596,589.00

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 2023-2024

District Code: 41928
Report R0416

River City Scholars Charter Academy
944 EVERGREEN ST SE
Grand Rapids, MI 49507

Indirect Costs (Operations & Maintenance):

General Fund	1,472,733.00
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)	1,472,733.00

Direct Costs:

General Fund	4,846,739.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,847,367.00

Special Education Indirect Cost Rate: **30.38%**
(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 2023-2024

District Code: 41929
Report R0416

NexTech High School
801 BROADWAY AVE NW STE 225
GRAND RAPIDS, MI 49504

Indirect Costs (Operations & Maintenance):

General Fund	147,580.00
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)	147,580.00

Direct Costs:

General Fund	1,189,368.00
Less: Capital Outlay	10,121.00
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)	1,179,247.00

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 2023-2024

District Code: 41930
Report R0416

Grand River Preparatory High School
650 52ND ST SE
Kentwood, MI 49548

Indirect Costs (Operations & Maintenance):

General Fund	1,307,053.00
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)	1,307,053.00

Direct Costs:

General Fund	5,529,070.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,529,698.00

Special Education Indirect Cost Rate: **23.64%**
(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 2023-2024

District Code: 41931
Report R0416

PrepNet Virtual Academy
3850 BROADMOOR AVE SE
GRAND RAPIDS, MI 49512

Indirect Costs (Operations & Maintenance):

General Fund	173,588.00
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)	173,588.00

Direct Costs:

General Fund	13,874,679.00
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)	13,874,679.00

Special Education Indirect Cost Rate: **1.25%**
(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 2023-2024

District Code: 42030
Report R0416

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Indirect Costs (Operations & Maintenance):

General Fund	16,157.00
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)	16,157.00

Direct Costs:

General Fund	254,290.00
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)	254,290.00

Special Education Indirect Cost Rate: **6.35%**
(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 2023-2024

District Code: 43040
Report R0416

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Indirect Costs (Operations & Maintenance):

General Fund	1,097,643.63
Less: Capital Outlay	31,575.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,006.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,080,074.92

Direct Costs:

General Fund	9,758,187.39
Less: Capital Outlay	2,468.90
Less: Facilities Acquisition	16,230.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	706,122.09
Less: Capital Outlay	152,066.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,293,543.51

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 2023-2024

District Code: 44010
Report R0416

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Indirect Costs (Operations & Maintenance):

General Fund	5,261,126.06
Less: Capital Outlay	686,218.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,260.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,593,167.88

Direct Costs:

General Fund	55,271,509.22
Less: Capital Outlay	437,963.72
Less: Facilities Acquisition	233,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,598,882.96
Less: Capital Outlay	65,774.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	57,133,453.56

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 2023-2024

District Code: 44020
Report R0416

Almont Community Schools
4701 HOWLAND RD
ALMONT, MI 48003

Indirect Costs (Operations & Maintenance):

General Fund	1,447,424.63
Less: Capital Outlay	276.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,447,148.13

Direct Costs:

General Fund	16,151,871.91
Less: Capital Outlay	28,277.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	621,870.63
Less: Capital Outlay	78,901.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,666,563.58

Special Education Indirect Cost Rate: **8.68%**
(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 2023-2024

District Code: 44050
Report R0416

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Indirect Costs (Operations & Maintenance):

General Fund	849,304.87
Less: Capital Outlay	106,721.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	742,583.16

Direct Costs:

General Fund	6,186,594.53
Less: Capital Outlay	66,416.77
Less: Facilities Acquisition	80,406.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	438,946.25
Less: Capital Outlay	80,812.70
Less: Facilities Acquisition	4,212.52
Total Direct (less Capital)	6,393,692.44

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 2023-2024

District Code: 44060
Report R0416

Imlay City Community Schools
634 W BORLAND RD
IMLAY CITY, MI 48444

Indirect Costs (Operations & Maintenance):

General Fund	2,237,958.62
Less: Capital Outlay	2,599.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,235,358.63

Direct Costs:

General Fund	24,344,474.39
Less: Capital Outlay	757,217.45
Less: Facilities Acquisition	976,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,249,389.08
Less: Capital Outlay	32,176.82
Less: Facilities Acquisition	525.00
Total Direct (less Capital)	23,827,444.20

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 2023-2024

District Code: 44090
Report R0416

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Indirect Costs (Operations & Maintenance):

General Fund	5,124,436.08
Less: Capital Outlay	3,064,299.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,060,136.76

Direct Costs:

General Fund	24,638,928.75
Less: Capital Outlay	807,085.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,463,803.03
Less: Capital Outlay	107,346.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,188,299.55

Special Education Indirect Cost Rate: **8.18%**
(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 2023-2024

District Code: 44901
Report R0416

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Indirect Costs (Operations & Maintenance):

General Fund	568,866.01
Less: Capital Outlay	56,187.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	512,678.97

Direct Costs:

General Fund	4,770,470.55
Less: Capital Outlay	50,028.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	175,308.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,895,751.12

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 2023-2024

District Code: 45010
Report R0416

Glen Lake Community Schools
3375 W BURDICKVILLE RD
MAPLE CITY, MI 49664

Indirect Costs (Operations & Maintenance):

General Fund	1,429,142.77
Less: Capital Outlay	111,416.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,317,726.36

Direct Costs:

General Fund	14,204,889.48
Less: Capital Outlay	338,990.80
Less: Facilities Acquisition	70,364.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	808,289.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,603,823.26

Special Education Indirect Cost Rate: **9.02%**
(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 2023-2024

District Code: 45020
Report R0416

Leland Public School District
P.O. Box 498
Leland, MI 49654

Indirect Costs (Operations & Maintenance):

General Fund	686,250.65
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)	686,250.65

Direct Costs:

General Fund	6,742,006.55
Less: Capital Outlay	48,119.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	351,356.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,045,243.60

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 2023-2024

District Code: 45040
Report R0416

Northport Public School District
104 S WING ST
NORTHPORT, MI 49670

Indirect Costs (Operations & Maintenance):

General Fund	584,649.04
Less: Capital Outlay	10,841.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	573,807.85

Direct Costs:

General Fund	4,094,161.89
Less: Capital Outlay	33,991.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	300,926.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,361,096.80

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 2023-2024

District Code: 45050
Report R0416

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Indirect Costs (Operations & Maintenance):

General Fund	958,232.10
Less: Capital Outlay	1,650.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	956,581.41

Direct Costs:

General Fund	7,867,033.07
Less: Capital Outlay	65,518.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	327,340.00
Less: Capital Outlay	21,297.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,107,557.23

Special Education Indirect Cost Rate: **11.80%**
(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 2023-2024

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	116,233.01
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)	116,233.01

Direct Costs:

General Fund	1,148,739.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	25,000.00
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)	1,123,739.13

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 2023-2024

District Code: 46010
Report R0416

Adrian Public Schools
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Indirect Costs (Operations & Maintenance):

General Fund	4,025,979.02
Less: Capital Outlay	409,791.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,333.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,617,520.30

Direct Costs:

General Fund	41,374,677.20
Less: Capital Outlay	233,034.86
Less: Facilities Acquisition	3,182,409.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,187,968.41
Less: Capital Outlay	280,518.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,866,683.02

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 2023-2024

District Code: 46020
Report R0416

Addison Community Schools
219 N COMSTOCK ST
ADDISON, MI 49220

Indirect Costs (Operations & Maintenance):

General Fund	1,039,982.25
Less: Capital Outlay	17,603.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,022,379.03

Direct Costs:

General Fund	9,071,395.87
Less: Capital Outlay	263,924.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	649,008.46
Less: Capital Outlay	2,718.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,453,760.78

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 2023-2024

District Code: 46040
Report R0416

Blissfield Community Schools
630 S LANE ST
BLISSFIELD, MI 49228

Indirect Costs (Operations & Maintenance):

General Fund	1,455,411.45
Less: Capital Outlay	45,440.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,409,970.99

Direct Costs:

General Fund	13,138,008.42
Less: Capital Outlay	279,183.54
Less: Facilities Acquisition	1,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	597,176.37
Less: Capital Outlay	107,942.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,346,458.65

Special Education Indirect Cost Rate: **10.56%**
(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 2023-2024

District Code: 46050
Report R0416

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Indirect Costs (Operations & Maintenance):

General Fund	757,702.27
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)	757,702.27

Direct Costs:

General Fund	4,945,309.30
Less: Capital Outlay	55,415.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	283,922.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,173,816.78

Special Education Indirect Cost Rate: **14.64%**
(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 2023-2024

District Code: 46060
Report R0416

Clinton Community Schools
340 E MICHIGAN AVE
CLINTON, MI 49236

Indirect Costs (Operations & Maintenance):

General Fund	1,254,909.10
Less: Capital Outlay	25,999.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,228,909.70

Direct Costs:

General Fund	14,588,122.18
Less: Capital Outlay	267,295.73
Less: Facilities Acquisition	585,834.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	595,969.71
Less: Capital Outlay	62,345.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,268,616.18

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 2023-2024

District Code: 46080
Report R0416

Hudson Area Schools
781 N MAPLE GROVE AVE
HUDSON, MI 49247

Indirect Costs (Operations & Maintenance):

General Fund	1,350,134.09
Less: Capital Outlay	65,841.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,284,292.38

Direct Costs:

General Fund	14,126,163.83
Less: Capital Outlay	254,489.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,010,033.92
Less: Capital Outlay	73,692.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,808,015.55

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 2023-2024

District Code: 46090
Report R0416

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Indirect Costs (Operations & Maintenance):

General Fund	1,495,493.83
Less: Capital Outlay	38,902.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,456,591.83

Direct Costs:

General Fund	20,775,351.68
Less: Capital Outlay	622,963.95
Less: Facilities Acquisition	377,295.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,089,044.57
Less: Capital Outlay	162,285.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,701,851.03

Special Education Indirect Cost Rate: **7.04%**
(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 2023-2024

District Code: 46100
Report R0416

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Indirect Costs (Operations & Maintenance):

General Fund	1,349,494.77
Less: Capital Outlay	436,913.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	912,581.07

Direct Costs:

General Fund	7,127,372.04
Less: Capital Outlay	0.45
Less: Facilities Acquisition	152,975.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	665,655.82
Less: Capital Outlay	19,588.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,620,463.64

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 2023-2024

District Code: 46110
Report R0416

Onsted Community Schools
10109 Slee Rd
Onsted, MI 49265

Indirect Costs (Operations & Maintenance):

General Fund	1,719,855.65
Less: Capital Outlay	59,845.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,660,009.92

Direct Costs:

General Fund	15,440,651.38
Less: Capital Outlay	92,724.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	852,531.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,200,458.41

Special Education Indirect Cost Rate: **10.25%**
(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 2023-2024

District Code: 46130
Report R0416

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Indirect Costs (Operations & Maintenance):

General Fund	1,235,499.53
Less: Capital Outlay	149,588.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,085,911.06

Direct Costs:

General Fund	9,952,367.14
Less: Capital Outlay	161,407.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	606,625.20
Less: Capital Outlay	49,213.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,348,371.01

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 2023-2024

District Code: 46140
Report R0416

Tecumseh Public Schools
760 BROWN ST
TECUMSEH, MI 49286

Indirect Costs (Operations & Maintenance):

General Fund	3,650,237.90
Less: Capital Outlay	8,174.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,642,063.06

Direct Costs:

General Fund	30,946,167.34
Less: Capital Outlay	500,220.01
Less: Facilities Acquisition	23,911.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,286,660.74
Less: Capital Outlay	37,555.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,671,141.73

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 2023-2024

District Code: 47010
Report R0416

Brighton Area Schools
125 S CHURCH ST
BRIGHTON, MI 48116

Indirect Costs (Operations & Maintenance):

General Fund	7,011,843.73
Less: Capital Outlay	329,432.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,682,410.97

Direct Costs:

General Fund	101,461,380.10
Less: Capital Outlay	986,445.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,922,917.59
Less: Capital Outlay	472,980.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	102,924,871.71

Special Education Indirect Cost Rate: **6.49%**
(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 2023-2024

District Code: 47030
Report R0416

Fowlerville Community Schools
7677 W SHARPE RD STE A
FOWLERVILLE, MI 48836

Indirect Costs (Operations & Maintenance):

General Fund	3,323,690.84
Less: Capital Outlay	14,302.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	685.08
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,310,072.93

Direct Costs:

General Fund	31,021,672.38
Less: Capital Outlay	564,113.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,517,631.37
Less: Capital Outlay	71,109.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,904,080.88

Special Education Indirect Cost Rate: **10.38%**
(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 2023-2024

District Code: 47060
Report R0416

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):

General Fund	6,992,533.27
Less: Capital Outlay	156,800.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,835,732.31

Direct Costs:

General Fund	59,662,661.62
Less: Capital Outlay	685,595.90
Less: Facilities Acquisition	463,104.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,096,935.69
Less: Capital Outlay	32,317.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	60,578,580.29

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 2023-2024

District Code: 47070
Report R0416

Howell Public Schools
411 N HIGHLANDER WAY
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):

General Fund	7,840,326.22
Less: Capital Outlay	111,079.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	24,873.85
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,754,120.31

Direct Costs:

General Fund	84,839,958.13
Less: Capital Outlay	879,438.52
Less: Facilities Acquisition	59,324.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,135,123.49
Less: Capital Outlay	140,161.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	86,896,156.81

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 2023-2024

District Code: 47080
Report R0416

Pinckney Community Schools
2130 E M 36
PINCKNEY, MI 48169

Indirect Costs (Operations & Maintenance):

General Fund	3,376,117.83
Less: Capital Outlay	457.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	29,451.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,405,111.58

Direct Costs:

General Fund	24,815,728.85
Less: Capital Outlay	310,423.91
Less: Facilities Acquisition	232,925.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,052,628.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,325,007.71

Special Education Indirect Cost Rate: **13.45%**
(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 2023-2024

District Code: 47900
Report R0416

Light of the World Academy
550 E HAMBURG ST
Pinckney, MI 48169

Indirect Costs (Operations & Maintenance):

General Fund	337,064.00
Less: Capital Outlay	156,666.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	180,398.00

Direct Costs:

General Fund	2,251,328.00
Less: Capital Outlay	19,358.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,231,970.00

Special Education Indirect Cost Rate: **8.08%**
(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 2023-2024

District Code: 47901
Report R0416

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Indirect Costs (Operations & Maintenance):

General Fund	117,534.71
Less: Capital Outlay	30,800.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	86,733.94

Direct Costs:

General Fund	1,004,155.84
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)	1,004,155.84

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 2023-2024

District Code: 47902
Report R0416

Charyl Stockwell Academy
9758 E HIGHLAND RD
HOWELL, MI 48843

Indirect Costs (Operations & Maintenance):

General Fund	1,379,525.00
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)	1,379,525.00

Direct Costs:

General Fund	10,714,242.00
Less: Capital Outlay	89,995.00
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)	10,624,247.00

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 2023-2024

District Code: 47903
Report R0416

FlexTech High School
7707 CONFERENCE CENTER DR
Brighton, MI 48114

Indirect Costs (Operations & Maintenance):

General Fund	205,635.00
Less: Capital Outlay	34,130.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	171,505.00

Direct Costs:

General Fund	1,714,325.00
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)	1,714,325.00

Special Education Indirect Cost Rate: **10.00%**
(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 2023-2024

District Code: 48040
Report R0416

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Indirect Costs (Operations & Maintenance):

General Fund	710,975.82
Less: Capital Outlay	14,631.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	696,343.84

Direct Costs:

General Fund	7,916,993.54
Less: Capital Outlay	428,682.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	326,190.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,814,500.68

Special Education Indirect Cost Rate: **8.91%**
(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 2023-2024

District Code: 49010
Report R0416

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Indirect Costs (Operations & Maintenance):

General Fund	923,432.63
Less: Capital Outlay	141,919.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	781,512.65

Direct Costs:

General Fund	6,682,781.79
Less: Capital Outlay	368,853.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	282,911.35
Less: Capital Outlay	4,904.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,591,936.01

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 2023-2024

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	14,084.13
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)	14,084.13

Direct Costs:

General Fund	166,825.74
Less: Capital Outlay	762.00
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)	166,063.74

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 2023-2024

District Code: 49040
Report R0416

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Indirect Costs (Operations & Maintenance):

General Fund	605,341.61
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)	605,341.61

Direct Costs:

General Fund	3,858,464.79
Less: Capital Outlay	227,659.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	190,953.67
Less: Capital Outlay	16,221.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,805,537.68

Special Education Indirect Cost Rate: **15.91%**
(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 2023-2024

District Code: 49055
Report R0416

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Indirect Costs (Operations & Maintenance):

General Fund	447,986.32
Less: Capital Outlay	24,557.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	423,428.62

Direct Costs:

General Fund	5,751,126.72
Less: Capital Outlay	119,524.94
Less: Facilities Acquisition	61,859.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	216,444.95
Less: Capital Outlay	2,385.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,783,801.67

Special Education Indirect Cost Rate: **7.32%**
(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 2023-2024

District Code: 49070
Report R0416

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Indirect Costs (Operations & Maintenance):

General Fund	182,244.50
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)	182,244.50

Direct Costs:

General Fund	1,996,280.62
Less: Capital Outlay	7,549.49
Less: Facilities Acquisition	59,103.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	101,790.08
Less: Capital Outlay	6,358.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,025,059.26

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 2023-2024

District Code: 49110
Report R0416

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Indirect Costs (Operations & Maintenance):

General Fund	218,886.34
Less: Capital Outlay	4,248.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	214,637.35

Direct Costs:

General Fund	2,174,198.28
Less: Capital Outlay	10,908.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	119,193.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,282,483.60

Special Education Indirect Cost Rate: **9.40%**
(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 2023-2024

District Code: 49901
Report R0416

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Indirect Costs (Operations & Maintenance):

General Fund	116,457.79
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)	116,457.79

Direct Costs:

General Fund	1,488,521.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	23,258.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	125,044.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,590,308.08

Special Education Indirect Cost Rate: **7.32%**
(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 2023-2024

District Code: 50010
Report R0416

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	3,810,125.92
Less: Capital Outlay	62,763.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,747,362.12

Direct Costs:

General Fund	39,557,595.33
Less: Capital Outlay	8,530.00
Less: Facilities Acquisition	3,223,196.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,818,686.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,144,555.10

Special Education Indirect Cost Rate: **9.82%**
(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 2023-2024

District Code: 50020
Report R0416

Eastpointe Community Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Indirect Costs (Operations & Maintenance):

General Fund	4,727,413.11
Less: Capital Outlay	44,906.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,682,507.11

Direct Costs:

General Fund	40,264,159.19
Less: Capital Outlay	631,364.36
Less: Facilities Acquisition	5,140,950.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,529,568.81
Less: Capital Outlay	2,565.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,018,846.94

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 2023-2024

District Code: 50030
Report R0416

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	7,136,806.65
Less: Capital Outlay	64,742.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,072,064.65

Direct Costs:

General Fund	58,318,166.12
Less: Capital Outlay	261,288.59
Less: Facilities Acquisition	5,000.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,149,759.66
Less: Capital Outlay	260,021.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	60,941,614.90

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 2023-2024

District Code: 50040
Report R0416

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Indirect Costs (Operations & Maintenance):

General Fund	7,459,024.22
Less: Capital Outlay	263,568.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,195,455.72

Direct Costs:

General Fund	67,749,997.66
Less: Capital Outlay	505,763.70
Less: Facilities Acquisition	281,025.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,142,156.08
Less: Capital Outlay	252,786.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	69,852,577.49

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 2023-2024

District Code: 50050
Report R0416

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Indirect Costs (Operations & Maintenance):

General Fund	2,043,820.26
Less: Capital Outlay	14,422.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,029,397.89

Direct Costs:

General Fund	22,284,468.68
Less: Capital Outlay	420,903.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	854,550.82
Less: Capital Outlay	118,616.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,599,499.44

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 2023-2024

District Code: 50070
Report R0416

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Indirect Costs (Operations & Maintenance):

General Fund	3,473,604.59
Less: Capital Outlay	245,490.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,228,114.53

Direct Costs:

General Fund	30,205,906.98
Less: Capital Outlay	85,347.95
Less: Facilities Acquisition	959,637.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,334,424.99
Less: Capital Outlay	341,811.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,153,535.61

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 2023-2024

District Code: 50080
Report R0416

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Indirect Costs (Operations & Maintenance):

General Fund	14,850,219.47
Less: Capital Outlay	387,988.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,462,231.08

Direct Costs:

General Fund	180,650,021.39
Less: Capital Outlay	310,107.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,529,444.82
Less: Capital Outlay	311,824.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	185,557,534.75

Special Education Indirect Cost Rate: **7.79%**
(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 2023-2024

District Code: 50090
Report R0416

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Indirect Costs (Operations & Maintenance):

General Fund	4,093,693.81
Less: Capital Outlay	3,330.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	193,400.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,283,763.89

Direct Costs:

General Fund	33,067,692.25
Less: Capital Outlay	29,333.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,760,380.81
Less: Capital Outlay	13,304.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,785,434.56

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 2023-2024

District Code: 50100
Report R0416

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Indirect Costs (Operations & Maintenance):

General Fund	7,290,378.09
Less: Capital Outlay	474,869.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,815,509.06

Direct Costs:

General Fund	60,679,275.88
Less: Capital Outlay	510,578.60
Less: Facilities Acquisition	860,458.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,356,506.07
Less: Capital Outlay	72,108.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,592,637.29

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 2023-2024

District Code: 50120
Report R0416

Lake Shore Public Schools (Macomb)
23055 MASONIC BLVD
ST CLR SHORES, MI 48082

Indirect Costs (Operations & Maintenance):

General Fund	5,179,508.58
Less: Capital Outlay	225,090.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,954,418.32

Direct Costs:

General Fund	41,125,791.41
Less: Capital Outlay	160,976.96
Less: Facilities Acquisition	215,901.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,513,184.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,262,097.29

Special Education Indirect Cost Rate: **11.72%**
(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 2023-2024

District Code: 50130
Report R0416

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Indirect Costs (Operations & Maintenance):

General Fund	4,137,628.33
Less: Capital Outlay	53,400.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,084,227.58

Direct Costs:

General Fund	53,379,053.78
Less: Capital Outlay	289,763.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,672,633.67
Less: Capital Outlay	95,716.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,666,207.10

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 2023-2024

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	13,798,865.37
Less: Capital Outlay	1,677,445.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	45,032.20
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,166,451.87

Direct Costs:

General Fund	129,229,108.58
Less: Capital Outlay	2,671,810.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,133,782.69
Less: Capital Outlay	208,699.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	131,482,380.34

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 2023-2024

District Code: 50160
Report R0416

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	1,841,739.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	455.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,842,195.30

Direct Costs:

General Fund	14,606,769.68
Less: Capital Outlay	59,014.00
Less: Facilities Acquisition	367,939.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	861,893.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,041,709.84

Special Education Indirect Cost Rate: **12.25%**
(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 2023-2024

District Code: 50170
Report R0416

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Indirect Costs (Operations & Maintenance):

General Fund	2,374,735.24
Less: Capital Outlay	133,973.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,240,762.24

Direct Costs:

General Fund	16,155,990.19
Less: Capital Outlay	178,914.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	866,449.65
Less: Capital Outlay	65,925.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,777,599.52

Special Education Indirect Cost Rate: **13.36%**
(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 2023-2024

District Code: 50180
Report R0416

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Indirect Costs (Operations & Maintenance):

General Fund	2,145,316.73
Less: Capital Outlay	54,227.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	160.46
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,091,249.54

Direct Costs:

General Fund	18,448,173.43
Less: Capital Outlay	361,800.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	703,125.27
Less: Capital Outlay	4,626.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,784,871.10

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 2023-2024

District Code: 50190
Report R0416

Romeo Community Schools
316 N MAIN ST
ROMEEO, MI 48065

Indirect Costs (Operations & Maintenance):

General Fund	5,849,289.12
Less: Capital Outlay	169,963.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,679,326.12

Direct Costs:

General Fund	64,915,662.37
Less: Capital Outlay	673,778.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,213,387.50
Less: Capital Outlay	100,042.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	66,355,228.35

Special Education Indirect Cost Rate: **8.56%**
(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 2023-2024

District Code: 50200
Report R0416

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Indirect Costs (Operations & Maintenance):

General Fund	2,551,155.86
Less: Capital Outlay	33,733.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,517,422.86

Direct Costs:

General Fund	22,082,656.08
Less: Capital Outlay	80,024.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,016,328.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,018,959.85

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 2023-2024

District Code: 50210
Report R0416

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Indirect Costs (Operations & Maintenance):

General Fund	32,752,237.54
Less: Capital Outlay	3,917,976.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	28,834,260.89

Direct Costs:

General Fund	332,943,360.80
Less: Capital Outlay	7,260,297.68
Less: Facilities Acquisition	123,853.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,357,889.75
Less: Capital Outlay	32,597.80
Less: Facilities Acquisition	26,148.27
Total Direct (less Capital)	334,858,353.32

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 2023-2024

District Code: 50220
Report R0416

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	3,733,404.72
Less: Capital Outlay	156,683.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,576,720.80

Direct Costs:

General Fund	39,328,209.21
Less: Capital Outlay	1,888,371.59
Less: Facilities Acquisition	2,877,610.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,892,211.05
Less: Capital Outlay	8,705.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,445,732.66

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 2023-2024

District Code: 50230
Report R0416

Warren Consolidated Schools
31300 ANITA DR
WARREN, MI 48093

Indirect Costs (Operations & Maintenance):

General Fund	22,045,863.14
Less: Capital Outlay	1,268,969.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	173,634.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	20,950,528.29

Direct Costs:

General Fund	194,227,016.37
Less: Capital Outlay	1,299,735.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,692,190.29
Less: Capital Outlay	23,927.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	200,595,543.29

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 2023-2024

District Code: 50240
Report R0416

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	4,726,580.13
Less: Capital Outlay	110,913.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,615,666.19

Direct Costs:

General Fund	40,366,977.84
Less: Capital Outlay	209,747.84
Less: Facilities Acquisition	0.00
Special Education Fund	4,469,026.20
Less: Capital Outlay	6,049.97
Less: Facilities Acquisition	0.00
School Lunch Fund	2,523,497.79
Less: Capital Outlay	159,281.76
Less: Facilities Acquisition	422,438.38
Total Direct (less Capital)	46,561,983.88

Special Education Indirect Cost Rate: **9.91%**
(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 2023-2024

District Code: 50901
Report R0416

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Indirect Costs (Operations & Maintenance):

General Fund	203,037.35
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)	203,037.35

Direct Costs:

General Fund	895,360.87
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	895,360.87

Special Education Indirect Cost Rate: **22.68%**
(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 2023-2024

District Code: 50902
Report R0416

Michigan Collegiate
16911 EASTLAND ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	922,741.21
Less: Capital Outlay	88,378.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	834,362.56

Direct Costs:

General Fund	8,396,906.57
Less: Capital Outlay	48,859.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	604,882.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,952,930.23

Special Education Indirect Cost Rate: **9.32%**
(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 2023-2024

District Code: 50903
Report R0416

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Indirect Costs (Operations & Maintenance):

General Fund	476,336.00
Less: Capital Outlay	1,827.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	474,509.00

Direct Costs:

General Fund	6,489,216.00
Less: Capital Outlay	3,806.00
Less: Facilities Acquisition	725.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	314,374.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,799,059.00

Special Education Indirect Cost Rate: **6.98%**
(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 2023-2024

District Code: 50905
Report R0416

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Indirect Costs (Operations & Maintenance):

General Fund	502,356.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,069.03
Less: Capital Outlay	0.00
Total Indirect (less Capital)	505,426.02

Direct Costs:

General Fund	3,602,433.64
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	130,014.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,732,447.81

Special Education Indirect Cost Rate: **13.54%**
(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 2023-2024

District Code: 50906
Report R0416

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Indirect Costs (Operations & Maintenance):

General Fund	932,410.67
Less: Capital Outlay	104,086.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	828,324.48

Direct Costs:

General Fund	6,911,324.75
Less: Capital Outlay	26,255.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	283,298.79
Less: Capital Outlay	11,011.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,157,356.60

Special Education Indirect Cost Rate: **11.57%**
(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 2023-2024

District Code: 50908
Report R0416

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	273,491.00
Less: Capital Outlay	23,050.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	250,441.00

Direct Costs:

General Fund	2,727,751.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	100,525.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	56,834.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,684,060.00

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 2023-2024

District Code: 50909
Report R0416

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Indirect Costs (Operations & Maintenance):

General Fund	1,431,191.00
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)	1,431,191.00

Direct Costs:

General Fund	6,367,754.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,368,382.00

Special Education Indirect Cost Rate: **22.47%**
(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 2023-2024

District Code: 50911
Report R0416

Academy of Warren
13943 E 8 MILE RD
WARREN, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	1,558,338.55
Less: Capital Outlay	22,072.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,536,265.56

Direct Costs:

General Fund	8,147,742.87
Less: Capital Outlay	43,374.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	834,844.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,939,212.28

Special Education Indirect Cost Rate: **17.19%**
(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 2023-2024

District Code: 50912
Report R0416

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Indirect Costs (Operations & Maintenance):

General Fund	1,500,101.00
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)	1,500,101.00

Direct Costs:

General Fund	6,145,899.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,146,527.00

Special Education Indirect Cost Rate: **24.41%**
(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 2023-2024

District Code: 50913
Report R0416

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Indirect Costs (Operations & Maintenance):

General Fund	199,142.95
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)	199,142.95

Direct Costs:

General Fund	2,261,804.61
Less: Capital Outlay	20,977.05
Less: Facilities Acquisition	280,555.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	128,745.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,089,018.18

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 2023-2024

District Code: 50914
Report R0416

Macomb Montessori Academy
14057 E 9 MILE RD
Warren, MI 48089

Indirect Costs (Operations & Maintenance):

General Fund	501,033.85
Less: Capital Outlay	19,645.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	481,388.07

Direct Costs:

General Fund	3,039,119.58
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	214,664.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,253,784.24

Special Education Indirect Cost Rate: **14.79%**
(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 2023-2024

District Code: 50915
Report R0416

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	150,618.96
Less: Capital Outlay	1,224.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	149,394.71

Direct Costs:

General Fund	1,176,398.41
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	160,606.21
Less: Capital Outlay	6,280.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,330,724.58

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 2023-2024

District Code: 50918
Report R0416

Center Line Preparatory Academy
8155 RITTER
CENTER LINE, MI 48015

Indirect Costs (Operations & Maintenance):

General Fund	1,670,252.00
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)	1,670,252.00

Direct Costs:

General Fund	7,258,452.00
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	21,234,439.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,492,891.00

Special Education Indirect Cost Rate: **5.86%**
(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 2023-2024

District Code: 50920
Report R0416

New Dawn Academy of Warren
8200 IRVING RD
STERLING HTS, MI 48312

Indirect Costs (Operations & Maintenance):

General Fund	285,312.44
Less: Capital Outlay	46,699.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	238,613.44

Direct Costs:

General Fund	1,065,979.86
Less: Capital Outlay	138,645.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	60,968.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	988,302.62

Special Education Indirect Cost Rate: **24.14%**
(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 2023-2024

District Code: 51020
Report R0416

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Indirect Costs (Operations & Maintenance):

General Fund	413,081.96
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)	413,081.96

Direct Costs:

General Fund	3,898,251.20
Less: Capital Outlay	101,563.00
Less: Facilities Acquisition	31,972.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	336,379.23
Less: Capital Outlay	26,547.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,074,548.42

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 2023-2024

District Code: 51045
Report R0416

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Indirect Costs (Operations & Maintenance):

General Fund	759,030.44
Less: Capital Outlay	14,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	744,530.44

Direct Costs:

General Fund	7,014,288.69
Less: Capital Outlay	222,516.50
Less: Facilities Acquisition	15,225.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	716,291.26
Less: Capital Outlay	67,451.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,425,386.81

Special Education Indirect Cost Rate: **10.03%**
(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 2023-2024

District Code: 51060
Report R0416

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Indirect Costs (Operations & Maintenance):

General Fund	620,869.86
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)	620,869.86

Direct Costs:

General Fund	4,063,661.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	54,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,462.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,410,124.31

Special Education Indirect Cost Rate: **14.08%**
(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 2023-2024

District Code: 51070
Report R0416

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	2,082,386.81
Less: Capital Outlay	82,616.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,999,770.68

Direct Costs:

General Fund	14,745,497.27
Less: Capital Outlay	22,802.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,307,991.48
Less: Capital Outlay	103,887.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,926,798.77

Special Education Indirect Cost Rate: **12.56%**
(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 2023-2024

District Code: 51903
Report R0416

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	298,214.92
Less: Capital Outlay	232,426.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	65,788.89

Direct Costs:

General Fund	648,915.51
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)	648,915.51

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 2023-2024

District Code: 51905
Report R0416

Michigan Great Lakes Virtual Academy
50 FILER ST
MANISTEE, MI 49660

Indirect Costs (Operations & Maintenance):

General Fund	157,762.54
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)	157,762.54

Direct Costs:

General Fund	38,171,581.39
Less: Capital Outlay	269,667.51
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)	37,901,913.88

Special Education Indirect Cost Rate: **0.42%**
(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 2023-2024

District Code: 52015
Report R0416

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

Indirect Costs (Operations & Maintenance):

General Fund	1,662,295.75
Less: Capital Outlay	42,814.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,012.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,639,493.98

Direct Costs:

General Fund	15,368,881.08
Less: Capital Outlay	235,221.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	435,549.09
Less: Capital Outlay	6,166.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,563,041.92

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 2023-2024

District Code: 52040
Report R0416

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Indirect Costs (Operations & Maintenance):

General Fund	1,236,502.51
Less: Capital Outlay	30,903.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,205,599.22

Direct Costs:

General Fund	13,211,977.74
Less: Capital Outlay	117,614.78
Less: Facilities Acquisition	448,149.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	968,452.06
Less: Capital Outlay	24,040.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,590,624.88

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 2023-2024

District Code: 52090
Report R0416

Negaunee Public Schools
101 S PIONEER AVE
NEGAUNEE, MI 49866

Indirect Costs (Operations & Maintenance):

General Fund	1,620,715.50
Less: Capital Outlay	45,539.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,068.83
Less: Capital Outlay	18,068.83
Total Indirect (less Capital)	1,575,175.66

Direct Costs:

General Fund	18,314,487.27
Less: Capital Outlay	384,289.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	676,870.65
Less: Capital Outlay	186,101.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,420,967.22

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 2023-2024

District Code: 52100
Report R0416

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Indirect Costs (Operations & Maintenance):

General Fund	206,696.63
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,372.49
Less: Capital Outlay	0.00
Total Indirect (less Capital)	209,069.12

Direct Costs:

General Fund	1,403,210.14
Less: Capital Outlay	2,230.00
Less: Facilities Acquisition	50,731.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	92,298.54
Less: Capital Outlay	14,254.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,428,292.34

Special Education Indirect Cost Rate: **14.64%**
(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 2023-2024

District Code: 52110
Report R0416

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Indirect Costs (Operations & Maintenance):

General Fund	391,645.70
Less: Capital Outlay	10,946.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	380,699.04

Direct Costs:

General Fund	2,182,140.53
Less: Capital Outlay	1,989.32
Less: Facilities Acquisition	9,187.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	121,056.12
Less: Capital Outlay	12,708.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,279,311.83

Special Education Indirect Cost Rate: **16.70%**
(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 2023-2024

District Code: 52160
Report R0416

Wells Township School District
38211 COUNTY ROAD 426
ARNOLD, MI 49819

Indirect Costs (Operations & Maintenance):

General Fund	45,531.97
Less: Capital Outlay	729.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	44,802.44

Direct Costs:

General Fund	656,218.23
Less: Capital Outlay	97,827.00
Less: Facilities Acquisition	33,360.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	32,391.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	557,422.50

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 2023-2024

District Code: 52170
Report R0416

Marquette Area Public Schools
1201 W FAIR AVE
MARQUETTE, MI 49855

Indirect Costs (Operations & Maintenance):

General Fund	3,963,846.64
Less: Capital Outlay	116,854.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,245.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,855,238.36

Direct Costs:

General Fund	39,265,026.76
Less: Capital Outlay	639,223.75
Less: Facilities Acquisition	27,831.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,406,798.81
Less: Capital Outlay	61,163.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,943,607.38

Special Education Indirect Cost Rate: **9.65%**
(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 2023-2024

District Code: 52180
Report R0416

Ishpeming Public School District No. 1
319 E DIVISION ST
ISHPEMING, MI 49849

Indirect Costs (Operations & Maintenance):

General Fund	909,129.45
Less: Capital Outlay	7,040.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	902,088.49

Direct Costs:

General Fund	9,286,858.24
Less: Capital Outlay	133,024.53
Less: Facilities Acquisition	366.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	316,544.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,470,011.82

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 2023-2024

District Code: 52901
Report R0416

North Star Montessori Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Indirect Costs (Operations & Maintenance):

General Fund	193,377.13
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)	193,377.13

Direct Costs:

General Fund	2,151,451.92
Less: Capital Outlay	3,053.30
Less: Facilities Acquisition	3,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	134,995.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,279,893.90

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 2023-2024

District Code: 53010
Report R0416

Mason County Central Schools
300 W BROADWAY AVE
SCOTTVILLE, MI 49454

Indirect Costs (Operations & Maintenance):

General Fund	1,481,016.12
Less: Capital Outlay	21,110.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	32,812.81
Less: Capital Outlay	20,271.00
Total Indirect (less Capital)	1,472,447.37

Direct Costs:

General Fund	15,701,918.74
Less: Capital Outlay	256,187.92
Less: Facilities Acquisition	872,768.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,020,584.15
Less: Capital Outlay	12,327.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,581,219.16

Special Education Indirect Cost Rate: **9.45%**
(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 2023-2024

District Code: 53020
Report R0416

Mason County Eastern Schools
18 S MAIN ST
CUSTER, MI 49405

Indirect Costs (Operations & Maintenance):

General Fund	543,391.74
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)	543,391.74

Direct Costs:

General Fund	4,925,592.28
Less: Capital Outlay	2,081.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	437,990.46
Less: Capital Outlay	87,796.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,273,704.64

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 2023-2024

District Code: 53040
Report R0416

Ludington Area School District
809 E TINKHAM AVE
LUDINGTON, MI 49431

Indirect Costs (Operations & Maintenance):

General Fund	2,167,653.67
Less: Capital Outlay	6,669.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,160,983.78

Direct Costs:

General Fund	27,815,113.09
Less: Capital Outlay	880,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,038,303.16
Less: Capital Outlay	4,882.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,968,533.64

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 2023-2024

District Code: 53901
Report R0416

Gateway To Success Academy
526 N SCOTTVILLE RD
SCOTTVILLE, MI 49454

Indirect Costs (Operations & Maintenance):

General Fund	154,851.37
Less: Capital Outlay	16,200.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	138,650.83

Direct Costs:

General Fund	1,411,175.50
Less: Capital Outlay	101,891.84
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)	1,309,283.66

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 2023-2024

District Code: 54010
Report R0416

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Indirect Costs (Operations & Maintenance):

General Fund	3,216,467.93
Less: Capital Outlay	115,949.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,100,518.28

Direct Costs:

General Fund	26,133,747.46
Less: Capital Outlay	507,240.24
Less: Facilities Acquisition	490,715.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,104,772.35
Less: Capital Outlay	153,913.07
Less: Facilities Acquisition	421,568.27
Total Direct (less Capital)	26,665,082.34

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 2023-2024

District Code: 54040
Report R0416

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Indirect Costs (Operations & Maintenance):

General Fund	1,333,781.92
Less: Capital Outlay	1,582.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,332,199.92

Direct Costs:

General Fund	13,837,870.19
Less: Capital Outlay	73,300.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,135,782.09
Less: Capital Outlay	85,637.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,814,715.16

Special Education Indirect Cost Rate: **8.99%**
(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 2023-2024

District Code: 54901
Report R0416

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

Indirect Costs (Operations & Maintenance):

General Fund	748,559.00
Less: Capital Outlay	163,029.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	490.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	586,020.00

Direct Costs:

General Fund	3,763,109.00
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	428,523.00
Less: Capital Outlay	26,106.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,165,526.00

Special Education Indirect Cost Rate: **14.07%**
(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 2023-2024

District Code: 55010
Report R0416

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Indirect Costs (Operations & Maintenance):

General Fund	407,846.14
Less: Capital Outlay	3,172.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	404,673.49

Direct Costs:

General Fund	3,351,525.59
Less: Capital Outlay	296,578.00
Less: Facilities Acquisition	16,031.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	228,580.75
Less: Capital Outlay	11,865.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,255,631.33

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 2023-2024

District Code: 55100
Report R0416

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Indirect Costs (Operations & Maintenance):

General Fund	1,705,288.96
Less: Capital Outlay	249,162.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,456,126.96

Direct Costs:

General Fund	14,157,440.72
Less: Capital Outlay	85,083.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	729,320.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,801,677.28

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 2023-2024

District Code: 55115
Report R0416

North Central Area Schools
W5465 E 3RD ST
HERMANSVILLE, MI 49847

Indirect Costs (Operations & Maintenance):

General Fund	528,334.58
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)	528,334.58

Direct Costs:

General Fund	4,035,047.30
Less: Capital Outlay	37,782.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	316,522.59
Less: Capital Outlay	20,632.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,293,154.39

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 2023-2024

District Code: 55120
Report R0416

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Indirect Costs (Operations & Maintenance):

General Fund	640,717.83
Less: Capital Outlay	25,949.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	614,768.83

Direct Costs:

General Fund	5,718,178.97
Less: Capital Outlay	241,400.00
Less: Facilities Acquisition	5,895.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	293,490.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,764,374.77

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 2023-2024

District Code: 55900
Report R0416

Uplift Michigan Academy
W526 DIVISION ST
STEPHENSON, MI 49887

Indirect Costs (Operations & Maintenance):

General Fund	24,141.20
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)	24,141.20

Direct Costs:

General Fund	7,310,895.95
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)	7,310,895.95

Special Education Indirect Cost Rate: **0.33%**
(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 2023-2024**

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	10,170.00
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)	10,170.00

Direct Costs:	
General Fund	4,224,685.00
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	476,831.00
Less: Capital Outlay	6,458.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,695,058.00

Special Education Indirect Cost Rate: **0.22%**
(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 2023-2024

District Code: 56010
Report R0416

Midland Public Schools
600 E CARPENTER ST
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	7,766,928.44
Less: Capital Outlay	1,250,265.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,456.06
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,519,119.29

Direct Costs:

General Fund	98,420,657.45
Less: Capital Outlay	1,496,608.83
Less: Facilities Acquisition	745,118.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,910,079.64
Less: Capital Outlay	472,565.20
Less: Facilities Acquisition	14,223.00
Total Direct (less Capital)	99,602,221.29

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 2023-2024

District Code: 56020
Report R0416

Bullock Creek School District
1420 S BADOUR RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	2,226,807.85
Less: Capital Outlay	8,075.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,218,732.82

Direct Costs:

General Fund	21,644,321.79
Less: Capital Outlay	478,779.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,220,170.85
Less: Capital Outlay	76,693.00
Less: Facilities Acquisition	44,366.93
Total Direct (less Capital)	22,264,653.61

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 2023-2024

District Code: 56030
Report R0416

Coleman Community Schools
4823 N COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Indirect Costs (Operations & Maintenance):

General Fund	958,963.50
Less: Capital Outlay	27,843.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	931,119.97

Direct Costs:

General Fund	8,909,612.15
Less: Capital Outlay	336,161.92
Less: Facilities Acquisition	43,258.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	537,703.46
Less: Capital Outlay	43,917.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,023,977.51

Special Education Indirect Cost Rate: **10.32%**
(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 2023-2024

District Code: 56050
Report R0416

Meridian Public Schools
3361 N MERIDIAN RD
SANFORD, MI 48657

Indirect Costs (Operations & Maintenance):

General Fund	1,594,080.43
Less: Capital Outlay	33,022.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,561,058.43

Direct Costs:

General Fund	17,994,759.52
Less: Capital Outlay	127,755.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	953,735.82
Less: Capital Outlay	39,717.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,781,022.81

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 2023-2024

District Code: 56901
Report R0416

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	312,643.30
Less: Capital Outlay	145,881.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	166,761.91

Direct Costs:

General Fund	957,638.22
Less: Capital Outlay	2,625.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	53,886.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,008,899.22

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 2023-2024

District Code: 56903
Report R0416

Academic and Career Education Academy
884 E ISABELLA RD
MIDLAND, MI 48640

Indirect Costs (Operations & Maintenance):

General Fund	210,284.74
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)	210,284.74

Direct Costs:

General Fund	1,060,074.46
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	47,022.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,107,097.18

Special Education Indirect Cost Rate: **18.99%**
(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 2023-2024

District Code: 57020
Report R0416

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Indirect Costs (Operations & Maintenance):

General Fund	1,727,020.02
Less: Capital Outlay	354,029.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,372,990.20

Direct Costs:

General Fund	14,699,147.89
Less: Capital Outlay	338,736.14
Less: Facilities Acquisition	6,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,040,016.48
Less: Capital Outlay	248,360.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,145,267.76

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 2023-2024

District Code: 57030
Report R0416

McBain Rural Agricultural Schools
107 E MAPLE ST
MC BAIN, MI 49657

Indirect Costs (Operations & Maintenance):

General Fund	1,481,492.50
Less: Capital Outlay	64,005.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,417,486.74

Direct Costs:

General Fund	12,877,729.89
Less: Capital Outlay	51,797.12
Less: Facilities Acquisition	49,413.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	691,428.62
Less: Capital Outlay	23,393.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,444,554.31

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 2023-2024

District Code: 58010
Report R0416

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Indirect Costs (Operations & Maintenance):

General Fund	7,318,066.28
Less: Capital Outlay	542,679.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,775,386.54

Direct Costs:

General Fund	66,265,799.68
Less: Capital Outlay	1,949,663.50
Less: Facilities Acquisition	4,642,620.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,066,541.98
Less: Capital Outlay	337,776.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	63,402,281.63

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 2023-2024

District Code: 58020
Report R0416

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Indirect Costs (Operations & Maintenance):

General Fund	3,688,337.16
Less: Capital Outlay	529,522.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,556.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,161,371.57

Direct Costs:

General Fund	33,479,004.90
Less: Capital Outlay	609,690.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,914,204.40
Less: Capital Outlay	299,711.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,483,807.13

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 2023-2024

District Code: 58030
Report R0416

Bedford Public Schools
1135 SMITH RD
TEMPERANCE, MI 48182

Indirect Costs (Operations & Maintenance):

General Fund	3,931,411.94
Less: Capital Outlay	134,132.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,797,279.84

Direct Costs:

General Fund	47,074,207.72
Less: Capital Outlay	2,063,277.24
Less: Facilities Acquisition	3,163.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,033,654.45
Less: Capital Outlay	561,348.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,480,072.34

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 2023-2024

District Code: 58050
Report R0416

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Indirect Costs (Operations & Maintenance):

General Fund	4,020,905.49
Less: Capital Outlay	14,258.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	36,723.09
Less: Capital Outlay	36,090.99
Total Indirect (less Capital)	4,007,278.67

Direct Costs:

General Fund	19,298,681.43
Less: Capital Outlay	264,714.62
Less: Facilities Acquisition	4,150.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	706,630.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,736,447.72

Special Education Indirect Cost Rate: **20.30%**
(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 2023-2024

District Code: 58070
Report R0416

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Indirect Costs (Operations & Maintenance):

General Fund	1,528,653.37
Less: Capital Outlay	1,755.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,526,897.82

Direct Costs:

General Fund	15,558,803.99
Less: Capital Outlay	209,940.78
Less: Facilities Acquisition	23,195.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,181,484.29
Less: Capital Outlay	305,442.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,201,708.80

Special Education Indirect Cost Rate: **9.42%**
(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 2023-2024

District Code: 58080
Report R0416

Jefferson Schools (Monroe)
5707 WILLIAMS RD
NEWPORT, MI 48166

Indirect Costs (Operations & Maintenance):

General Fund	2,541,123.01
Less: Capital Outlay	62,774.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,478,348.77

Direct Costs:

General Fund	16,303,768.04
Less: Capital Outlay	351,833.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,154,640.98
Less: Capital Outlay	48,241.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,058,334.12

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 2023-2024

District Code: 58090
Report R0416

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Indirect Costs (Operations & Maintenance):

General Fund	1,751,694.55
Less: Capital Outlay	278,397.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	835.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,474,132.73

Direct Costs:

General Fund	11,606,093.52
Less: Capital Outlay	140,240.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	707,690.11
Less: Capital Outlay	111,283.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,062,259.23

Special Education Indirect Cost Rate: **12.22%**
(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 2023-2024

District Code: 58100
Report R0416

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Indirect Costs (Operations & Maintenance):

General Fund	1,116,833.66
Less: Capital Outlay	283,794.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,685.59
Less: Capital Outlay	0.00
Total Indirect (less Capital)	838,724.99

Direct Costs:

General Fund	6,773,019.92
Less: Capital Outlay	14,036.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	358,433.71
Less: Capital Outlay	33,455.42
Less: Facilities Acquisition	8,736.00
Total Direct (less Capital)	7,075,225.27

Special Education Indirect Cost Rate: **11.85%**
(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 2023-2024

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	1,127,347.00
Less: Capital Outlay	166,630.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,200.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	975,917.40

Direct Costs:

General Fund	8,903,645.00
Less: Capital Outlay	163,688.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	441,645.48
Less: Capital Outlay	187,843.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,993,758.52

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 2023-2024

District Code: 58901
Report R0416

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Indirect Costs (Operations & Maintenance):

General Fund	139,313.15
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)	139,313.15

Direct Costs:

General Fund	797,770.12
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	82,527.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	880,297.37

Special Education Indirect Cost Rate: **15.83%**
(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 2023-2024

District Code: 58902
Report R0416

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Indirect Costs (Operations & Maintenance):

General Fund	1,365,037.00
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)	1,365,037.00

Direct Costs:

General Fund	7,799,334.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,799,962.00

Special Education Indirect Cost Rate: **17.50%**
(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 2023-2024

District Code: 59020
Report R0416

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Indirect Costs (Operations & Maintenance):

General Fund	901,863.33
Less: Capital Outlay	41,856.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,742.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	865,749.18

Direct Costs:

General Fund	9,520,848.07
Less: Capital Outlay	332,234.15
Less: Facilities Acquisition	599,084.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	760,981.89
Less: Capital Outlay	88,261.89
Less: Facilities Acquisition	56,000.00
Total Direct (less Capital)	9,206,249.87

Special Education Indirect Cost Rate: **9.40%**
(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 2023-2024

District Code: 59045
Report R0416

Montabella Community Schools
1390 E NORTH COUNTY LINE RD
BLANCHARD, MI 49310

Indirect Costs (Operations & Maintenance):

General Fund	1,176,477.36
Less: Capital Outlay	74,753.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	191.36
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,101,915.72

Direct Costs:

General Fund	9,943,074.91
Less: Capital Outlay	297,454.54
Less: Facilities Acquisition	34,248.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	724,871.70
Less: Capital Outlay	28,945.94
Less: Facilities Acquisition	56,945.45
Total Direct (less Capital)	10,250,352.50

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 2023-2024

District Code: 59070
Report R0416

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Indirect Costs (Operations & Maintenance):

General Fund	4,018,047.99
Less: Capital Outlay	254,262.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	58,192.72
Less: Capital Outlay	58,192.72
Total Indirect (less Capital)	3,763,785.48

Direct Costs:

General Fund	49,290,150.24
Less: Capital Outlay	923,272.58
Less: Facilities Acquisition	36,159.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,709,614.64
Less: Capital Outlay	251,292.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,789,040.78

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 2023-2024

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	1,631,900.51
Less: Capital Outlay	174,782.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,457,117.62

Direct Costs:

General Fund	22,401,812.48
Less: Capital Outlay	264,987.33
Less: Facilities Acquisition	84,756.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,598,900.23
Less: Capital Outlay	360,557.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,290,410.74

Special Education Indirect Cost Rate: **6.26%**
(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 2023-2024

District Code: 59090
Report R0416

Lakeview Community Schools (Montcalm)
602 WASHINGTON ST
LAKEVIEW, MI 48850

Indirect Costs (Operations & Maintenance):

General Fund	1,972,797.38
Less: Capital Outlay	545,473.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,609.43
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,432,933.04

Direct Costs:

General Fund	12,344,124.35
Less: Capital Outlay	194,953.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	846,221.21
Less: Capital Outlay	41,493.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,953,897.96

Special Education Indirect Cost Rate: **11.06%**
(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 2023-2024

District Code: 59125
Report R0416

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Indirect Costs (Operations & Maintenance):

General Fund	2,551,618.75
Less: Capital Outlay	574,766.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,976,851.92

Direct Costs:

General Fund	17,478,223.08
Less: Capital Outlay	580,027.52
Less: Facilities Acquisition	209,284.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	899,115.13
Less: Capital Outlay	21,341.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,566,684.49

Special Education Indirect Cost Rate: **11.25%**
(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 2023-2024

District Code: 59150
Report R0416

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Indirect Costs (Operations & Maintenance):

General Fund	763,260.93
Less: Capital Outlay	45,535.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	28,188.81
Less: Capital Outlay	0.00
Total Indirect (less Capital)	745,914.24

Direct Costs:

General Fund	10,223,035.15
Less: Capital Outlay	289,655.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	412,067.66
Less: Capital Outlay	30,466.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,314,980.41

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 2023-2024

District Code: 59900
Report R0416

Success Virtual Learning Centers of Michigan
7188 Avenue B
Vestaburg, MI 48891

Indirect Costs (Operations & Maintenance):

General Fund	3,997,398.48
Less: Capital Outlay	65,835.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,931,563.48

Direct Costs:

General Fund	15,970,522.29
Less: Capital Outlay	1,408,375.14
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)	14,562,147.15

Special Education Indirect Cost Rate: **27.00%**
(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 2023-2024

District Code: 60010
Report R0416

Atlanta Community Schools
10500 COUNTY ROAD 489
ATLANTA, MI 49709

Indirect Costs (Operations & Maintenance):

General Fund	581,529.60
Less: Capital Outlay	63,544.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	517,985.40

Direct Costs:

General Fund	3,276,407.07
Less: Capital Outlay	131,376.96
Less: Facilities Acquisition	39,101.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	255,326.80
Less: Capital Outlay	22,017.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,339,237.65

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 2023-2024

District Code: 60020
Report R0416

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Indirect Costs (Operations & Maintenance):

General Fund	707,414.18
Less: Capital Outlay	34,652.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	672,762.00

Direct Costs:

General Fund	5,822,376.68
Less: Capital Outlay	105,523.17
Less: Facilities Acquisition	98,716.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,508.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,018,645.58

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 2023-2024

District Code: 61010
Report R0416

Muskegon, Public Schools of the City of
1458 5TH ST
MUSKEGON, MI 49441

Indirect Costs (Operations & Maintenance):

General Fund	14,697,276.40
Less: Capital Outlay	5,204.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,270.11
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,700,341.56

Direct Costs:

General Fund	47,543,580.89
Less: Capital Outlay	75,295.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,471,436.60
Less: Capital Outlay	521,228.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,418,493.98

Special Education Indirect Cost Rate: **29.16%**
(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 2023-2024

District Code: 61060
Report R0416

Mona Shores Public School District
121 RANDALL RD
Norton Shores, MI 49441

Indirect Costs (Operations & Maintenance):

General Fund	4,418,164.61
Less: Capital Outlay	8,682.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	42,938.58
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,452,420.66

Direct Costs:

General Fund	48,824,456.03
Less: Capital Outlay	486,891.30
Less: Facilities Acquisition	1,077,832.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,354,127.29
Less: Capital Outlay	844,306.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,769,553.07

Special Education Indirect Cost Rate: **8.95%**
(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 2023-2024

District Code: 61065
Report R0416

Oakridge Public Schools
275 S WOLF LAKE RD
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	2,265,283.66
Less: Capital Outlay	120,850.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,144,433.02

Direct Costs:

General Fund	24,393,965.73
Less: Capital Outlay	224,856.83
Less: Facilities Acquisition	986,018.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,876,806.33
Less: Capital Outlay	420,146.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,639,749.83

Special Education Indirect Cost Rate: **8.70%**
(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 2023-2024

District Code: 61080
Report R0416

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Indirect Costs (Operations & Maintenance):

General Fund	3,621,898.19
Less: Capital Outlay	43,426.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,578,471.77

Direct Costs:

General Fund	34,438,472.14
Less: Capital Outlay	131,886.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,859,971.16
Less: Capital Outlay	286,100.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,880,456.29

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 2023-2024

District Code: 61120
Report R0416

Holton Public Schools
6500 4TH ST
HOLTON, MI 49425

Indirect Costs (Operations & Maintenance):

General Fund	1,051,865.05
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)	1,051,865.05

Direct Costs:

General Fund	11,092,417.15
Less: Capital Outlay	66,013.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	757,299.85
Less: Capital Outlay	5,133.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,778,570.25

Special Education Indirect Cost Rate: **8.93%**
(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 2023-2024

District Code: 61180
Report R0416

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Indirect Costs (Operations & Maintenance):

General Fund	2,128,364.67
Less: Capital Outlay	10,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	624.44
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,118,789.11

Direct Costs:

General Fund	16,985,563.97
Less: Capital Outlay	21,140.00
Less: Facilities Acquisition	17,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,605,046.79
Less: Capital Outlay	178,520.53
Less: Facilities Acquisition	33,247.42
Total Direct (less Capital)	18,340,302.81

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 2023-2024

District Code: 61190
Report R0416

Orchard View Schools
35 S SHERIDAN DR
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	3,706,457.88
Less: Capital Outlay	39,489.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,666,968.02

Direct Costs:

General Fund	25,918,405.23
Less: Capital Outlay	52,064.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,669,532.20
Less: Capital Outlay	39,236.17
Less: Facilities Acquisition	155,873.26
Total Direct (less Capital)	28,340,763.27

Special Education Indirect Cost Rate: **12.94%**
(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 2023-2024

District Code: 61210
Report R0416

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Indirect Costs (Operations & Maintenance):

General Fund	1,498,651.37
Less: Capital Outlay	84,050.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,414,600.93

Direct Costs:

General Fund	12,187,747.21
Less: Capital Outlay	302,402.05
Less: Facilities Acquisition	2,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	739,921.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,622,616.85

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 2023-2024

District Code: 61220
Report R0416

Reeths-Puffer Schools
991 W GILES RD
MUSKEGON, MI 49445

Indirect Costs (Operations & Maintenance):

General Fund	4,321,886.61
Less: Capital Outlay	637,052.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	21,600.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,706,434.56

Direct Costs:

General Fund	43,002,964.35
Less: Capital Outlay	168,122.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,023,433.25
Less: Capital Outlay	117,920.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,740,354.38

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 2023-2024

District Code: 61230
Report R0416

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Indirect Costs (Operations & Maintenance):

General Fund	1,112,378.56
Less: Capital Outlay	217,712.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	894,665.65

Direct Costs:

General Fund	11,354,136.99
Less: Capital Outlay	11,108.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	625,577.77
Less: Capital Outlay	77,555.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,891,050.61

Special Education Indirect Cost Rate: **7.52%**
(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 2023-2024

District Code: 61240
Report R0416

Whitehall District Schools
541 E SLOCUM ST
WHITEHALL, MI 49461

Indirect Costs (Operations & Maintenance):

General Fund	2,150,510.36
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)	2,150,510.36

Direct Costs:

General Fund	27,319,623.19
Less: Capital Outlay	247,047.98
Less: Facilities Acquisition	349,367.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,031,263.45
Less: Capital Outlay	21,354.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,733,115.74

Special Education Indirect Cost Rate: **7.48%**
(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 2023-2024

District Code: 61900
Report R0416

Muskegon Montessori Academy for Environmental Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Indirect Costs (Operations & Maintenance):

General Fund	263,807.39
Less: Capital Outlay	6,330.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	257,476.77

Direct Costs:

General Fund	1,545,324.70
Less: Capital Outlay	11,498.00
Less: Facilities Acquisition	21,360.00
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)	1,512,466.70

Special Education Indirect Cost Rate: **17.02%**
(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 2023-2024

District Code: 61902
Report R0416

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	1,151,128.00
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)	1,151,128.00

Direct Costs:

General Fund	6,618,109.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,618,737.00

Special Education Indirect Cost Rate: **17.39%**
(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 2023-2024

District Code: 61904
Report R0416

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	448,257.98
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)	448,257.98

Direct Costs:

General Fund	5,160,707.54
Less: Capital Outlay	27,067.10
Less: Facilities Acquisition	331,610.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	397,578.60
Less: Capital Outlay	5,533.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,194,075.57

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 2023-2024

District Code: 61905
Report R0416

Muskegon Heights Public School Academy System
2441 SANFORD ST
Muskegon Heights, MI 49444

Indirect Costs (Operations & Maintenance):

General Fund	1,524,524.43
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,266.57
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,526,791.00

Direct Costs:

General Fund	7,714,852.06
Less: Capital Outlay	111,704.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,032,826.83
Less: Capital Outlay	78,054.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,557,920.07

Special Education Indirect Cost Rate: **17.84%**
(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 2023-2024

District Code: 61906
Report R0416

Muskegon Covenant Academy
125 CATHERINE AVE
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	248,048.82
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)	248,048.82

Direct Costs:

General Fund	1,587,840.59
Less: Capital Outlay	95,559.17
Less: Facilities Acquisition	34,476.00
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)	1,457,805.42

Special Education Indirect Cost Rate: **17.02%**
(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 2023-2024

District Code: 61907
Report R0416

Muskegon Maritime Academy
571 E APPLE AVE
MUSKEGON, MI 49442

Indirect Costs (Operations & Maintenance):

General Fund	134,442.86
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)	134,442.86

Direct Costs:

General Fund	522,270.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	22,753.84
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)	499,517.00

Special Education Indirect Cost Rate: **26.91%**
(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 2023-2024

District Code: 62040
Report R0416

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Indirect Costs (Operations & Maintenance):

General Fund	2,204,763.59
Less: Capital Outlay	63,076.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,141,687.59

Direct Costs:

General Fund	27,728,309.06
Less: Capital Outlay	155,187.78
Less: Facilities Acquisition	1,272,498.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,579,135.97
Less: Capital Outlay	205,889.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,673,869.11

Special Education Indirect Cost Rate: **7.74%**
(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 2023-2024

District Code: 62050
Report R0416

Grant Public School District
148 S ELDER AVE
GRANT, MI 49327

Indirect Costs (Operations & Maintenance):

General Fund	1,726,436.25
Less: Capital Outlay	86,641.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,639,795.25

Direct Costs:

General Fund	20,561,167.41
Less: Capital Outlay	289,528.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	923,115.97
Less: Capital Outlay	56,051.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,138,703.04

Special Education Indirect Cost Rate: **7.76%**
(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 2023-2024

District Code: 62060
Report R0416

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Indirect Costs (Operations & Maintenance):

General Fund	1,034,113.44
Less: Capital Outlay	72,343.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,802.98
Less: Capital Outlay	0.00
Total Indirect (less Capital)	968,572.89

Direct Costs:

General Fund	10,962,235.84
Less: Capital Outlay	273,525.46
Less: Facilities Acquisition	536.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	687,691.59
Less: Capital Outlay	41,196.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,334,669.21

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 2023-2024

District Code: 62070
Report R0416

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Indirect Costs (Operations & Maintenance):

General Fund	1,583,436.86
Less: Capital Outlay	54,625.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,528,811.08

Direct Costs:

General Fund	18,620,677.35
Less: Capital Outlay	267,297.20
Less: Facilities Acquisition	146,667.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,141,440.63
Less: Capital Outlay	85,778.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,262,375.32

Special Education Indirect Cost Rate: **7.94%**
(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 2023-2024

District Code: 62090
Report R0416

White Cloud Public Schools
P.O. Box 1000
White Cloud, MI 49349

Indirect Costs (Operations & Maintenance):

General Fund	2,054,211.84
Less: Capital Outlay	847,670.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,206,541.62

Direct Costs:

General Fund	10,439,155.16
Less: Capital Outlay	96,963.69
Less: Facilities Acquisition	169,858.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	839,499.64
Less: Capital Outlay	130,500.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,881,332.74

Special Education Indirect Cost Rate: **11.09%**
(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 2023-2024

District Code: 62470
Report R0416

Big Jackson School District
4020 E 13 MILE RD
PARIS, MI 49338

Indirect Costs (Operations & Maintenance):

General Fund	94,021.31
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)	94,021.31

Direct Costs:

General Fund	329,735.16
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)	329,735.16

Special Education Indirect Cost Rate: **28.51%**
(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 2023-2024

District Code: 63010
Report R0416

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Indirect Costs (Operations & Maintenance):

General Fund	12,439,542.88
Less: Capital Outlay	14,488.55
Special Education Fund	64,549.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,489,603.33

Direct Costs:

General Fund	135,140,692.86
Less: Capital Outlay	125,928.68
Less: Facilities Acquisition	1,030,289.83
Special Education Fund	4,446,384.55
Less: Capital Outlay	12,696.14
Less: Facilities Acquisition	0.00
School Lunch Fund	2,351,407.16
Less: Capital Outlay	87,665.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	140,681,904.23

Special Education Indirect Cost Rate: **8.88%**
(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 2023-2024

District Code: 63020
Report R0416

Ferndale Public Schools
871 PINECREST DR
FERNDALE, MI 48220

Indirect Costs (Operations & Maintenance):

General Fund	4,819,946.41
Less: Capital Outlay	883,057.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,936,889.27

Direct Costs:

General Fund	41,018,207.01
Less: Capital Outlay	147,647.57
Less: Facilities Acquisition	18,534.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,590,315.43
Less: Capital Outlay	31,779.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,410,560.58

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 2023-2024

District Code: 63030
Report R0416

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	9,368,398.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	24,643.03
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,393,041.85

Direct Costs:

General Fund	68,460,585.00
Less: Capital Outlay	1,060,406.69
Less: Facilities Acquisition	5,343,075.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,089,467.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	65,146,570.15

Special Education Indirect Cost Rate: **14.42%**
(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 2023-2024

District Code: 63040
Report R0416

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Indirect Costs (Operations & Maintenance):

General Fund	7,448,031.00
Less: Capital Outlay	716,530.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,731,500.76

Direct Costs:

General Fund	70,806,888.62
Less: Capital Outlay	21,530.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,949,225.77
Less: Capital Outlay	60,315.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	72,674,268.05

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 2023-2024

District Code: 63050
Report R0416

Berkley School District
14501 TALBOT ST
OAK PARK, MI 48237

Indirect Costs (Operations & Maintenance):

General Fund	5,000,289.74
Less: Capital Outlay	604,155.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,396,134.41

Direct Costs:

General Fund	72,113,685.56
Less: Capital Outlay	319,832.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	963,605.69
Less: Capital Outlay	22,034.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	72,735,423.93

Special Education Indirect Cost Rate: **6.04%**
(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 2023-2024

District Code: 63060
Report R0416

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):

General Fund	9,722,472.75
Less: Capital Outlay	17,806.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,704,666.10

Direct Costs:

General Fund	97,067,306.19
Less: Capital Outlay	190,738.73
Less: Facilities Acquisition	495,471.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,142,299.35
Less: Capital Outlay	675,662.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	99,847,732.90

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 2023-2024

District Code: 63070
Report R0416

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Indirect Costs (Operations & Maintenance):

General Fund	5,087,212.45
Less: Capital Outlay	198,268.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,888,943.60

Direct Costs:

General Fund	60,281,685.90
Less: Capital Outlay	628,116.37
Less: Facilities Acquisition	66,150.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,732,909.46
Less: Capital Outlay	227,216.20
Less: Facilities Acquisition	9,652.00
Total Direct (less Capital)	61,083,460.79

Special Education Indirect Cost Rate: **8.00%**
(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 2023-2024

District Code: 63080
Report R0416

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Indirect Costs (Operations & Maintenance):

General Fund	8,609,793.03
Less: Capital Outlay	0.00
Special Education Fund	343,591.34
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,953,384.37

Direct Costs:

General Fund	103,120,801.51
Less: Capital Outlay	86,309.99
Less: Facilities Acquisition	0.00
Special Education Fund	9,787,000.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	7,937.00
School Lunch Fund	2,137,923.45
Less: Capital Outlay	21,003.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	114,930,475.52

Special Education Indirect Cost Rate: **7.79%**
(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 2023-2024

District Code: 63090
Report R0416

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Indirect Costs (Operations & Maintenance):

General Fund	1,856,221.37
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,207.28
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,873,428.65

Direct Costs:

General Fund	22,570,707.49
Less: Capital Outlay	284,785.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,372,771.50
Less: Capital Outlay	41,902.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,616,791.08

Special Education Indirect Cost Rate: **7.93%**
(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 2023-2024

District Code: 63100
Report R0416

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Indirect Costs (Operations & Maintenance):

General Fund	5,812,698.48
Less: Capital Outlay	7,820.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,804,877.77

Direct Costs:

General Fund	91,181,440.98
Less: Capital Outlay	7,592.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,499,722.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	93,673,571.05

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 2023-2024

District Code: 63110
Report R0416

Oxford Community Schools
10 N WASHINGTON ST
OXFORD, MI 48371

Indirect Costs (Operations & Maintenance):

General Fund	8,967,544.55
Less: Capital Outlay	1,252,741.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,714,802.64

Direct Costs:

General Fund	90,451,337.20
Less: Capital Outlay	1,352,284.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,015,637.06
Less: Capital Outlay	30,283.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	92,084,405.76

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 2023-2024

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	5,629,879.46
Less: Capital Outlay	209,447.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,420,431.60

Direct Costs:

General Fund	46,708,577.82
Less: Capital Outlay	88,683.88
Less: Facilities Acquisition	0.00
Special Education Fund	8,105,284.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,049,825.01
Less: Capital Outlay	186,668.13
Less: Facilities Acquisition	65.00
Total Direct (less Capital)	56,588,270.42

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 2023-2024

District Code: 63140
Report R0416

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	2,217,182.83
Less: Capital Outlay	2,730.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,214,452.25

Direct Costs:

General Fund	16,371,645.51
Less: Capital Outlay	738,110.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,032,327.72
Less: Capital Outlay	3,523.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,662,339.95

Special Education Indirect Cost Rate: **13.29%**
(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 2023-2024

District Code: 63150
Report R0416

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Indirect Costs (Operations & Maintenance):

General Fund	13,909,481.00
Less: Capital Outlay	247,907.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,661,574.00

Direct Costs:

General Fund	175,022,212.00
Less: Capital Outlay	227,043.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,359,975.00
Less: Capital Outlay	245,138.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	178,910,006.00

Special Education Indirect Cost Rate: **7.64%**
(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 2023-2024

District Code: 63160
Report R0416

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Indirect Costs (Operations & Maintenance):

General Fund	5,735,928.12
Less: Capital Outlay	41,762.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,694,166.12

Direct Costs:

General Fund	75,758,781.74
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	1,822,555.28
Less: Capital Outlay	64,096.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	77,517,240.47

Special Education Indirect Cost Rate: **7.35%**
(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 2023-2024

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	3,682,344.38
Less: Capital Outlay	357,597.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,324,746.90

Direct Costs:

General Fund	26,452,274.52
Less: Capital Outlay	325,811.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,161,657.22
Less: Capital Outlay	94,401.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,193,719.00

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 2023-2024

District Code: 63190
Report R0416

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Indirect Costs (Operations & Maintenance):

General Fund	7,893,724.57
Less: Capital Outlay	151,417.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,742,307.57

Direct Costs:

General Fund	114,630,038.59
Less: Capital Outlay	1,036,231.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,667,181.39
Less: Capital Outlay	130,107.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	116,130,881.09

Special Education Indirect Cost Rate: **6.67%**
(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 2023-2024

District Code: 63200
Report R0416

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Indirect Costs (Operations & Maintenance):

General Fund	11,513,551.71
Less: Capital Outlay	104,306.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,409,245.20

Direct Costs:

General Fund	145,739,011.61
Less: Capital Outlay	45,386.22
Less: Facilities Acquisition	214,940.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,027,927.98
Less: Capital Outlay	238,591.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	149,268,021.85

Special Education Indirect Cost Rate: **7.64%**
(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 2023-2024

District Code: 63210
Report R0416

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Indirect Costs (Operations & Maintenance):

General Fund	4,476,738.81
Less: Capital Outlay	100,537.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,376,201.81

Direct Costs:

General Fund	42,256,250.43
Less: Capital Outlay	1,401,162.17
Less: Facilities Acquisition	289,152.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,028,478.60
Less: Capital Outlay	263,509.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,330,904.70

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 2023-2024

District Code: 63220
Report R0416

Huron Valley Schools
2390 S MILFORD RD
HIGHLAND, MI 48357

Indirect Costs (Operations & Maintenance):

General Fund	11,536,052.40
Less: Capital Outlay	38,807.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,497,245.39

Direct Costs:

General Fund	104,209,086.41
Less: Capital Outlay	101,548.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,449,524.90
Less: Capital Outlay	5,910.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	107,551,152.49

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 2023-2024

District Code: 63230
Report R0416

Lake Orion Community Schools
315 N LAPEER ST
LAKE ORION, MI 48362

Indirect Costs (Operations & Maintenance):

General Fund	6,366,726.65
Less: Capital Outlay	12,250.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,354,476.65

Direct Costs:

General Fund	97,576,249.36
Less: Capital Outlay	1,261,687.51
Less: Facilities Acquisition	0.00
Special Education Fund	1,950,195.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,736,620.20
Less: Capital Outlay	89,192.01
Less: Facilities Acquisition	238,163.51
Total Direct (less Capital)	100,674,022.26

Special Education Indirect Cost Rate: **6.31%**
(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 2023-2024

District Code: 63240
Report R0416

South Lyon Community Schools
345 S WARREN ST
SOUTH LYON, MI 48178

Indirect Costs (Operations & Maintenance):

General Fund	9,070,606.93
Less: Capital Outlay	10,384.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,060,222.87

Direct Costs:

General Fund	104,977,199.04
Less: Capital Outlay	1,003,024.66
Less: Facilities Acquisition	237,018.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,560,160.24
Less: Capital Outlay	112,684.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	106,184,632.51

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 2023-2024

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	6,722,446.72
Less: Capital Outlay	335,210.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,387,235.92

Direct Costs:

General Fund	57,317,470.87
Less: Capital Outlay	551,320.29
Less: Facilities Acquisition	1,264,987.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,603,127.87
Less: Capital Outlay	568,194.55
Less: Facilities Acquisition	574,487.66
Total Direct (less Capital)	57,961,608.73

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 2023-2024

District Code: 63260
Report R0416

Rochester Community School District
52585 DEQUINDRE RD
ROCHESTER HLS, MI 48307

Indirect Costs (Operations & Maintenance):

General Fund	17,643,153.40
Less: Capital Outlay	487,921.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,873.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	17,157,105.63

Direct Costs:

General Fund	205,393,346.73
Less: Capital Outlay	3,252,845.33
Less: Facilities Acquisition	264,679.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,275,032.42
Less: Capital Outlay	414,647.89
Less: Facilities Acquisition	198,703.00
Total Direct (less Capital)	205,537,503.35

Special Education Indirect Cost Rate: **8.35%**
(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 2023-2024

District Code: 63270
Report R0416

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Indirect Costs (Operations & Maintenance):

General Fund	1,890,472.58
Less: Capital Outlay	58,970.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,831,501.92

Direct Costs:

General Fund	18,645,357.10
Less: Capital Outlay	19,832.66
Less: Facilities Acquisition	0.00
Special Education Fund	1,590,952.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	591,984.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,808,461.46

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 2023-2024

District Code: 63280
Report R0416

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	4,248,228.53
Less: Capital Outlay	292,809.42
Special Education Fund	53,629.21
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,009,048.32

Direct Costs:

General Fund	35,181,714.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	20,080.00
Special Education Fund	2,794,530.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	129,405.73
School Lunch Fund	1,929,507.52
Less: Capital Outlay	71,146.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,685,119.87

Special Education Indirect Cost Rate: **10.10%**
(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 2023-2024

District Code: 63290
Report R0416

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Indirect Costs (Operations & Maintenance):

General Fund	13,162,324.51
Less: Capital Outlay	54,783.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,107,541.00

Direct Costs:

General Fund	167,491,264.41
Less: Capital Outlay	830,231.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,718,745.01
Less: Capital Outlay	14,995.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	171,364,782.23

Special Education Indirect Cost Rate: **7.65%**
(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 2023-2024

District Code: 63300
Report R0416

Waterford School District
501 North Cass
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	11,453,063.95
Less: Capital Outlay	329,389.85
Special Education Fund	122,563.53
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,246,237.63

Direct Costs:

General Fund	103,128,147.75
Less: Capital Outlay	52,375.67
Less: Facilities Acquisition	0.00
Special Education Fund	5,767,707.12
Less: Capital Outlay	8,132.40
Less: Facilities Acquisition	0.00
School Lunch Fund	5,651,825.34
Less: Capital Outlay	199,422.40
Less: Facilities Acquisition	290,457.00
Total Direct (less Capital)	113,997,292.74

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 2023-2024

District Code: 63901
Report R0416

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Indirect Costs (Operations & Maintenance):

General Fund	607,257.00
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)	607,257.00

Direct Costs:

General Fund	4,952,849.00
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)	4,952,849.00

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 2023-2024

District Code: 63906
Report R0416

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	614,143.85
Less: Capital Outlay	52,566.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	561,576.94

Direct Costs:

General Fund	4,778,715.49
Less: Capital Outlay	101,865.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	565,695.09
Less: Capital Outlay	42,557.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,199,988.23

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 2023-2024

District Code: 63907
Report R0416

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	537,348.51
Less: Capital Outlay	101,862.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	435,486.18

Direct Costs:

General Fund	2,392,411.76
Less: Capital Outlay	3,264.18
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)	2,389,147.58

Special Education Indirect Cost Rate: **18.23%**
(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 2023-2024

District Code: 63909
Report R0416

Oakside Prep Academy
355 SUMMIT DR
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	2,637,561.00
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)	2,637,561.00

Direct Costs:

General Fund	12,598,472.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,599,100.00

Special Education Indirect Cost Rate: **20.93%**
(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 2023-2024

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	646,006.96
Less: Capital Outlay	33,988.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	612,018.64

Direct Costs:

General Fund	7,289,173.50
Less: Capital Outlay	42,010.47
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)	7,247,163.03

Special Education Indirect Cost Rate: **8.44%**
(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 2023-2024

District Code: 63911
Report R0416

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Indirect Costs (Operations & Maintenance):

General Fund	691,723.70
Less: Capital Outlay	29,541.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	387.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	662,570.00

Direct Costs:

General Fund	6,072,688.47
Less: Capital Outlay	12,659.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	173,569.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,233,598.43

Special Education Indirect Cost Rate: **10.63%**
(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 2023-2024

District Code: 63912
Report R0416

Oakland International Academy
8228 CONANT ST
DETROIT, MI 48211

Indirect Costs (Operations & Maintenance):

General Fund	2,008,523.21
Less: Capital Outlay	385,537.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,622,985.31

Direct Costs:

General Fund	9,067,532.41
Less: Capital Outlay	260,608.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	759,315.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,566,239.49

Special Education Indirect Cost Rate: **16.97%**
(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 2023-2024

District Code: 63913
Report R0416

Walton Charter Academy
744 E WALTON BLVD
PONTIAC, MI 48340

Indirect Costs (Operations & Maintenance):

General Fund	1,613,737.00
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)	1,613,737.00

Direct Costs:

General Fund	9,337,003.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,337,631.00

Special Education Indirect Cost Rate: **17.28%**
(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 2023-2024

District Code: 63914
Report R0416

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):

General Fund	1,436,366.70
Less: Capital Outlay	114,368.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	39,744.41
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,361,742.17

Direct Costs:

General Fund	13,314,218.78
Less: Capital Outlay	52,369.43
Less: Facilities Acquisition	946,227.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	661,821.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,977,442.89

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 2023-2024

District Code: 63915
Report R0416

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Indirect Costs (Operations & Maintenance):

General Fund	1,413,016.00
Less: Capital Outlay	90,933.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,322,083.00

Direct Costs:

General Fund	8,661,069.00
Less: Capital Outlay	1,050.00
Less: Facilities Acquisition	18,462.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	468,270.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,109,827.00

Special Education Indirect Cost Rate: **14.51%**
(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 2023-2024

District Code: 63917
Report R0416

Bradford Academy
24218 GARNER ST
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):

General Fund	1,242,021.94
Less: Capital Outlay	165,271.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,076,750.34

Direct Costs:

General Fund	12,386,704.43
Less: Capital Outlay	535,257.02
Less: Facilities Acquisition	305,795.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	760,189.64
Less: Capital Outlay	22,049.83
Less: Facilities Acquisition	5,925.00
Total Direct (less Capital)	12,277,867.04

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 2023-2024

District Code: 63918
Report R0416

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Indirect Costs (Operations & Maintenance):

General Fund	1,408,456.00
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)	1,408,456.00

Direct Costs:

General Fund	7,910,039.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,910,667.00

Special Education Indirect Cost Rate: **17.80%**
(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 2023-2024

District Code: 63920
Report R0416

Flex High School of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Indirect Costs (Operations & Maintenance):

General Fund	245,945.31
Less: Capital Outlay	2,026.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	243,919.26

Direct Costs:

General Fund	637,795.03
Less: Capital Outlay	9,194.69
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)	628,600.34

Special Education Indirect Cost Rate: **38.80%**
(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 2023-2024

District Code: 63921
Report R0416

Crescent Academy
17570 W 12 MILE RD
SOUTHFIELD, MI 48076

Indirect Costs (Operations & Maintenance):

General Fund	1,899,319.00
Less: Capital Outlay	921,726.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	977,593.00

Direct Costs:

General Fund	11,380,241.00
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	719,236.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,099,477.00

Special Education Indirect Cost Rate: **8.08%**
(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 2023-2024

District Code: 63922
Report R0416

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Indirect Costs (Operations & Maintenance):

General Fund	1,410,656.00
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)	1,410,656.00

Direct Costs:

General Fund	7,898,437.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,899,065.00

Special Education Indirect Cost Rate: **17.86%**
(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 2023-2024

District Code: 63923
Report R0416

Four Corners Montessori Academy
1075 E GARDENIA AVE
MADISON HEIGHTS, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	478,906.02
Less: Capital Outlay	56,099.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	422,806.15

Direct Costs:

General Fund	3,169,499.09
Less: Capital Outlay	14,177.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	199,076.32
Less: Capital Outlay	12,337.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,342,060.98

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 2023-2024

District Code: 63924
Report R0416

Michigan Mathematics and Science Academy
27300 DEQUINDRE RD
Warren, MI 48092

Indirect Costs (Operations & Maintenance):

General Fund	1,374,972.00
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)	1,374,972.00

Direct Costs:

General Fund	13,371,364.00
Less: Capital Outlay	3,503,550.00
Less: Facilities Acquisition	0.00
Special Education Fund	63,600.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	650,210.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,581,624.00

Special Education Indirect Cost Rate: **12.99%**
(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 2023-2024

District Code: 63926
Report R0416

Faxon Academy
26275 NORTHWESTERN HWY
SOUTHFIELD, MI 48076

Indirect Costs (Operations & Maintenance):

General Fund	295,021.71
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)	295,021.71

Direct Costs:

General Fund	991,684.10
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)	991,684.10

Special Education Indirect Cost Rate: **29.75%**
(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 2023-2024

District Code: 63928
Report R0416

Momentum Academy
60 S LYNN AVE
WATERFORD, MI 48328

Indirect Costs (Operations & Maintenance):

General Fund	367,173.03
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)	367,173.03

Direct Costs:

General Fund	2,802,197.43
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	187,703.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,989,901.37

Special Education Indirect Cost Rate: **12.28%**
(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 2023-2024

District Code: 63929
Report R0416

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Indirect Costs (Operations & Maintenance):

General Fund	323,020.21
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)	323,020.21

Direct Costs:

General Fund	4,883,203.88
Less: Capital Outlay	4,252.95
Less: Facilities Acquisition	813,549.79
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)	4,065,401.14

Special Education Indirect Cost Rate: **7.95%**
(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 2023-2024

District Code: 63931
Report R0416

Oakland FlexTech High School
23801 INDUSTRIAL PARK DR
Farmington Hills, MI 48335

Indirect Costs (Operations & Maintenance):

General Fund	225,881.00
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)	225,881.00

Direct Costs:

General Fund	2,008,102.00
Less: Capital Outlay	5,549.00
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)	2,002,553.00

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 2023-2024

District Code: 63934
Report R0416

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Indirect Costs (Operations & Maintenance):

General Fund	257,430.50
Less: Capital Outlay	16,734.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	240,695.51

Direct Costs:

General Fund	3,214,273.55
Less: Capital Outlay	4,752.18
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)	3,209,521.37

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 2023-2024

District Code: 63938
Report R0416

Keys Grace Academy
27321 HAMPDEN ST
Madison Heights, MI 48071

Indirect Costs (Operations & Maintenance):

General Fund	800,249.33
Less: Capital Outlay	45,210.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	755,039.33

Direct Costs:

General Fund	6,311,342.51
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	4,620,529.06
Less: Capital Outlay	37,900.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,893,971.32

Special Education Indirect Cost Rate: **6.93%**
(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 2023-2024

District Code: 63939
Report R0416

Lighthouse Connections Academy
3150 LIVERNOIS RD
TROY, MI 48083

Indirect Costs (Operations & Maintenance):

General Fund	93,554.69
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)	93,554.69

Direct Costs:

General Fund	22,614,620.31
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)	22,614,620.31

Special Education Indirect Cost Rate: **0.41%**
(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 2023-2024

District Code: 64040
Report R0416

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Indirect Costs (Operations & Maintenance):

General Fund	1,861,055.67
Less: Capital Outlay	104,687.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,756,367.84

Direct Costs:

General Fund	16,550,733.30
Less: Capital Outlay	224,817.93
Less: Facilities Acquisition	58,726.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,466,200.03
Less: Capital Outlay	245,231.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,488,157.44

Special Education Indirect Cost Rate: **10.04%**
(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 2023-2024

District Code: 64070
Report R0416

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Indirect Costs (Operations & Maintenance):

General Fund	466,789.20
Less: Capital Outlay	77,185.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	389,603.26

Direct Costs:

General Fund	3,556,818.84
Less: Capital Outlay	28,668.38
Less: Facilities Acquisition	5,300.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	103.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,522,954.40

Special Education Indirect Cost Rate: **11.06%**
(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 2023-2024

District Code: 64080
Report R0416

Shelby Public Schools
525 N STATE ST
SHELBY, MI 49455

Indirect Costs (Operations & Maintenance):

General Fund	1,529,692.26
Less: Capital Outlay	84,103.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,258.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,459,846.37

Direct Costs:

General Fund	15,672,877.83
Less: Capital Outlay	195,579.24
Less: Facilities Acquisition	12,302.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,895,956.06
Less: Capital Outlay	7,708.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,353,243.71

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 2023-2024

District Code: 64090
Report R0416

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Indirect Costs (Operations & Maintenance):

General Fund	562,716.45
Less: Capital Outlay	59,812.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	502,903.80

Direct Costs:

General Fund	3,410,342.59
Less: Capital Outlay	5,139.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	776,585.90
Less: Capital Outlay	118,655.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,063,134.08

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 2023-2024

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	5,074,595.13
Less: Capital Outlay	96,801.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,977,793.39

Direct Costs:

General Fund	22,463,863.88
Less: Capital Outlay	1,295,771.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,018,078.63
Less: Capital Outlay	196,405.68
Less: Facilities Acquisition	91,945.95
Total Direct (less Capital)	22,897,818.94

Special Education Indirect Cost Rate: **21.74%**
(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 2023-2024

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	62,499.88
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)	62,499.88

Direct Costs:

General Fund	1,143,647.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	66,257.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	12,277.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,089,667.95

Special Education Indirect Cost Rate: **5.74%**
(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 2023-2024

District Code: 66045
Report R0416

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Indirect Costs (Operations & Maintenance):

General Fund	377,874.78
Less: Capital Outlay	18,642.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	359,232.78

Direct Costs:

General Fund	2,597,859.94
Less: Capital Outlay	100,689.00
Less: Facilities Acquisition	82,460.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	131,377.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,546,088.79

Special Education Indirect Cost Rate: **14.11%**
(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 2023-2024

District Code: 66050
Report R0416

Ontonagon Area School District
701 PARKER AVE
ONTONAGON, MI 49953

Indirect Costs (Operations & Maintenance):

General Fund	509,301.89
Less: Capital Outlay	42,451.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	466,849.90

Direct Costs:

General Fund	3,633,250.21
Less: Capital Outlay	572.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	246,958.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,879,636.55

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 2023-2024

District Code: 67020
Report R0416

Evart Public Schools
321 N HEMLOCK ST
EVART, MI 49631

Indirect Costs (Operations & Maintenance):

General Fund	2,088,852.05
Less: Capital Outlay	183,271.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,905,580.13

Direct Costs:

General Fund	11,641,015.40
Less: Capital Outlay	343,981.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	919,912.53
Less: Capital Outlay	76,674.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,140,271.58

Special Education Indirect Cost Rate: **15.70%**
(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 2023-2024

District Code: 67050
Report R0416

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Indirect Costs (Operations & Maintenance):

General Fund	832,509.16
Less: Capital Outlay	310,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	522,509.16

Direct Costs:

General Fund	5,580,509.05
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	441,520.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,022,029.39

Special Education Indirect Cost Rate: **8.68%**
(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 2023-2024

District Code: 67055
Report R0416

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Indirect Costs (Operations & Maintenance):

General Fund	1,413,863.27
Less: Capital Outlay	36,047.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,711.52
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,386,527.47

Direct Costs:

General Fund	12,740,009.75
Less: Capital Outlay	326,633.70
Less: Facilities Acquisition	3,639.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	776,691.42
Less: Capital Outlay	35,158.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,151,269.38

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 2023-2024

District Code: 67060
Report R0416

Reed City Area Public Schools
225 W CHURCH AVE STE A
REED CITY, MI 49677

Indirect Costs (Operations & Maintenance):

General Fund	1,958,354.23
Less: Capital Outlay	334,028.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	21,652.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,645,978.38

Direct Costs:

General Fund	17,314,405.88
Less: Capital Outlay	774,494.65
Less: Facilities Acquisition	294,184.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,356,940.03
Less: Capital Outlay	199,127.74
Less: Facilities Acquisition	11,600.00
Total Direct (less Capital)	17,391,939.52

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 2023-2024

District Code: 68010
Report R0416

Mio-AuSable Schools
1110 W 8TH ST
MIO, MI 48647

Indirect Costs (Operations & Maintenance):

General Fund	698,980.24
Less: Capital Outlay	9,132.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	689,847.56

Direct Costs:

General Fund	6,913,314.18
Less: Capital Outlay	207,518.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	433,859.44
Less: Capital Outlay	17,745.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,121,909.85

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 2023-2024

District Code: 68030
Report R0416

Fairview Area School District
1879 E MILLER RD
FAIRVIEW, MI 48621

Indirect Costs (Operations & Maintenance):

General Fund	466,605.37
Less: Capital Outlay	5,666.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	460,938.70

Direct Costs:

General Fund	3,382,040.59
Less: Capital Outlay	5,377.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	264,554.22
Less: Capital Outlay	9,309.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,631,908.11

Special Education Indirect Cost Rate: **12.69%**
(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 2023-2024

District Code: 69020
Report R0416

Gaylord Community Schools
615 S ELM AVE
GAYLORD, MI 49735

Indirect Costs (Operations & Maintenance):

General Fund	3,796,593.83
Less: Capital Outlay	17,645.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,778,948.83

Direct Costs:

General Fund	35,771,963.61
Less: Capital Outlay	555,652.08
Less: Facilities Acquisition	146,950.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,865,570.57
Less: Capital Outlay	214,393.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,720,538.63

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 2023-2024

District Code: 69030
Report R0416

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Indirect Costs (Operations & Maintenance):

General Fund	716,463.61
Less: Capital Outlay	25,899.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	690,563.62

Direct Costs:

General Fund	9,298,523.18
Less: Capital Outlay	62,107.91
Less: Facilities Acquisition	949,188.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	571,832.48
Less: Capital Outlay	43,736.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,815,322.80

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 2023-2024

District Code: 69040
Report R0416

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Indirect Costs (Operations & Maintenance):

General Fund	220,310.83
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)	220,310.83

Direct Costs:

General Fund	1,522,524.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	8,950.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	98,047.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,611,621.59

Special Education Indirect Cost Rate: **13.67%**
(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 2023-2024

District Code: 70010
Report R0416

Grand Haven Area Public Schools
1415 S BEECHTREE ST
GRAND HAVEN, MI 49417

Indirect Costs (Operations & Maintenance):

General Fund	7,355,276.00
Less: Capital Outlay	135,676.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,705.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,229,305.95

Direct Costs:

General Fund	80,881,313.00
Less: Capital Outlay	1,412,725.77
Less: Facilities Acquisition	3,750.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,101,895.16
Less: Capital Outlay	31,867.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	81,534,864.68

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 2023-2024

District Code: 70020
Report R0416

Holland City School District
320 W 24TH ST
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):

General Fund	4,253,426.85
Less: Capital Outlay	45,790.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,207,636.68

Direct Costs:

General Fund	46,248,917.01
Less: Capital Outlay	113,988.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,417,383.50
Less: Capital Outlay	72,552.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,479,759.00

Special Education Indirect Cost Rate: **8.68%**
(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 2023-2024

District Code: 70040
Report R0416

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Indirect Costs (Operations & Maintenance):

General Fund	4,173,416.12
Less: Capital Outlay	212,321.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,961,094.90

Direct Costs:

General Fund	33,266,096.17
Less: Capital Outlay	360,078.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,352,878.87
Less: Capital Outlay	93,447.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,165,449.10

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 2023-2024

District Code: 70070
Report R0416

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Indirect Costs (Operations & Maintenance):

General Fund	8,009,394.95
Less: Capital Outlay	170,994.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,838,400.66

Direct Costs:

General Fund	83,849,744.71
Less: Capital Outlay	13,468.31
Less: Facilities Acquisition	923,430.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,912,719.17
Less: Capital Outlay	249,190.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	87,576,375.19

Special Education Indirect Cost Rate: **8.95%**
(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 2023-2024

District Code: 70120
Report R0416

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Indirect Costs (Operations & Maintenance):

General Fund	3,027,913.94
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)	3,027,913.94

Direct Costs:

General Fund	32,827,684.32
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	2,146,411.70
Less: Capital Outlay	476,553.03
Less: Facilities Acquisition	7,350.00
Total Direct (less Capital)	34,490,192.99

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 2023-2024

District Code: 70175
Report R0416

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Indirect Costs (Operations & Maintenance):

General Fund	6,061,236.97
Less: Capital Outlay	557,378.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	39,542.11
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,543,400.92

Direct Costs:

General Fund	72,780,371.09
Less: Capital Outlay	888,014.68
Less: Facilities Acquisition	1,414,095.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,318,788.91
Less: Capital Outlay	879,805.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	74,917,244.47

Special Education Indirect Cost Rate: **7.40%**
(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 2023-2024

District Code: 70190
Report R0416

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Indirect Costs (Operations & Maintenance):

General Fund	8,001,617.31
Less: Capital Outlay	234,596.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,767,020.85

Direct Costs:

General Fund	88,293,853.70
Less: Capital Outlay	1,387,544.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	233,221.20
Less: Capital Outlay	4,386.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	87,135,144.24

Special Education Indirect Cost Rate: **8.91%**
(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 2023-2024

District Code: 70300
Report R0416

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):

General Fund	3,494,713.00
Less: Capital Outlay	395,755.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,098,957.22

Direct Costs:

General Fund	31,770,074.79
Less: Capital Outlay	93,725.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,940,712.84
Less: Capital Outlay	618,771.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,998,290.30

Special Education Indirect Cost Rate: **9.39%**
(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 2023-2024

District Code: 70350
Report R0416

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Indirect Costs (Operations & Maintenance):

General Fund	7,914,994.08
Less: Capital Outlay	290,472.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	90,758.39
Less: Capital Outlay	89,960.00
Total Indirect (less Capital)	7,625,319.84

Direct Costs:

General Fund	80,537,875.84
Less: Capital Outlay	544,230.20
Less: Facilities Acquisition	45,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,122,585.19
Less: Capital Outlay	794,988.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	82,276,241.87

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 2023-2024

District Code: 70901
Report R0416

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):

General Fund	202,103.00
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)	202,103.00

Direct Costs:

General Fund	1,992,498.00
Less: Capital Outlay	9,879.00
Less: Facilities Acquisition	4,593.00
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)	1,978,026.00

Special Education Indirect Cost Rate: **10.22%**
(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 2023-2024

District Code: 70902
Report R0416

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Indirect Costs (Operations & Maintenance):

General Fund	429,437.00
Less: Capital Outlay	109,166.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	320,271.00

Direct Costs:

General Fund	4,711,274.00
Less: Capital Outlay	96,371.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	144,127.00
Less: Capital Outlay	9,823.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,749,207.00

Special Education Indirect Cost Rate: **6.74%**
(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 2023-2024

District Code: 70904
Report R0416

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):

General Fund	1,319,203.96
Less: Capital Outlay	600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,318,603.96

Direct Costs:

General Fund	9,378,808.92
Less: Capital Outlay	11,231.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	305,442.54
Less: Capital Outlay	22,661.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,650,358.61

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 2023-2024

District Code: 70905
Report R0416

Vanderbilt Charter Academy
301 W 16TH ST
HOLLAND, MI 49423

Indirect Costs (Operations & Maintenance):

General Fund	966,170.00
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)	966,170.00

Direct Costs:

General Fund	5,464,370.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,464,998.00

Special Education Indirect Cost Rate: **17.68%**
(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 2023-2024

District Code: 70906
Report R0416

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Indirect Costs (Operations & Maintenance):

General Fund	1,208,695.00
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)	1,208,695.00

Direct Costs:

General Fund	6,188,293.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,188,921.00

Special Education Indirect Cost Rate: **19.53%**
(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 2023-2024

District Code: 70908
Report R0416

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Indirect Costs (Operations & Maintenance):

General Fund	317,455.58
Less: Capital Outlay	67,699.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	249,756.34

Direct Costs:

General Fund	2,648,142.74
Less: Capital Outlay	378.32
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)	2,647,764.42

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 2023-2024

District Code: 70909
Report R0416

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Indirect Costs (Operations & Maintenance):

General Fund	208,064.36
Less: Capital Outlay	72,813.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	135,250.92

Direct Costs:

General Fund	3,044,390.56
Less: Capital Outlay	65,562.00
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)	2,978,828.56

Special Education Indirect Cost Rate: **4.54%**
(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 2023-2024

District Code: 71050
Report R0416

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Indirect Costs (Operations & Maintenance):

General Fund	629,460.02
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)	629,460.02

Direct Costs:

General Fund	7,672,131.17
Less: Capital Outlay	163,954.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	387,160.10
Less: Capital Outlay	4,060.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,891,276.36

Special Education Indirect Cost Rate: **7.98%**
(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 2023-2024

District Code: 71060
Report R0416

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Indirect Costs (Operations & Maintenance):

General Fund	335,122.65
Less: Capital Outlay	40,856.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	294,266.59

Direct Costs:

General Fund	2,514,651.62
Less: Capital Outlay	11,214.62
Less: Facilities Acquisition	24,123.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,592.15
Less: Capital Outlay	26,232.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,616,673.16

Special Education Indirect Cost Rate: **11.25%**
(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 2023-2024

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	916,662.88
Less: Capital Outlay	281,979.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	634,683.53

Direct Costs:

General Fund	5,557,554.37
Less: Capital Outlay	7,896.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	413,653.26
Less: Capital Outlay	57,878.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,905,433.00

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 2023-2024

District Code: 71902
Report R0416

Presque Isle Academy
P.O. Box 731
ONAWAY, MI 49765

Indirect Costs (Operations & Maintenance):

General Fund	124,590.69
Less: Capital Outlay	98,321.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	26,268.89

Direct Costs:

General Fund	372,422.80
Less: Capital Outlay	15,706.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,681.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	362,397.87

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 2023-2024

District Code: 72010
Report R0416

Roscommon Area Public Schools
299 W. Sunset
Roscommon, MI 48653

Indirect Costs (Operations & Maintenance):

General Fund	2,180,690.49
Less: Capital Outlay	425,041.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,755,648.90

Direct Costs:

General Fund	11,799,530.39
Less: Capital Outlay	108,884.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	833,732.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,524,378.84

Special Education Indirect Cost Rate: **14.02%**
(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 2023-2024

District Code: 72020
Report R0416

Houghton Lake Community Schools
4433 W HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Indirect Costs (Operations & Maintenance):

General Fund	2,868,356.64
Less: Capital Outlay	1,516,658.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,351,697.65

Direct Costs:

General Fund	13,282,972.75
Less: Capital Outlay	68,092.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,131,874.61
Less: Capital Outlay	97,793.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,248,961.47

Special Education Indirect Cost Rate: **9.49%**
(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 2023-2024

District Code: 72901
Report R0416

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Indirect Costs (Operations & Maintenance):

General Fund	976,500.52
Less: Capital Outlay	86,790.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	889,710.00

Direct Costs:

General Fund	15,204,371.64
Less: Capital Outlay	329,907.27
Less: Facilities Acquisition	6,015,908.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,072,730.38
Less: Capital Outlay	158,138.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,773,147.82

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 2023-2024

District Code: 73010
Report R0416

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Indirect Costs (Operations & Maintenance):

General Fund	9,735,990.01
Less: Capital Outlay	50,085.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,685,904.08

Direct Costs:

General Fund	76,304,898.23
Less: Capital Outlay	179,288.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,356,800.36
Less: Capital Outlay	574,005.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	81,908,404.80

Special Education Indirect Cost Rate: **11.83%**
(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 2023-2024

District Code: 73030
Report R0416

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Indirect Costs (Operations & Maintenance):

General Fund	2,252,947.74
Less: Capital Outlay	157,677.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,095,269.93

Direct Costs:

General Fund	27,345,512.24
Less: Capital Outlay	291,430.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,818,278.51
Less: Capital Outlay	186,346.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,686,013.32

Special Education Indirect Cost Rate: **7.30%**
(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 2023-2024

District Code: 73040
Report R0416

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Indirect Costs (Operations & Maintenance):

General Fund	4,784,338.59
Less: Capital Outlay	580,475.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	35,604.36
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,239,467.65

Direct Costs:

General Fund	55,322,904.12
Less: Capital Outlay	1,012,623.81
Less: Facilities Acquisition	401,621.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,791,729.32
Less: Capital Outlay	40,883.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	56,659,504.27

Special Education Indirect Cost Rate: **7.48%**
(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 2023-2024

District Code: 73110
Report R0416

Chesaning Union Schools
850 N 4TH ST
CHESANING, MI 48616

Indirect Costs (Operations & Maintenance):

General Fund	1,896,016.49
Less: Capital Outlay	66,411.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,829,605.00

Direct Costs:

General Fund	15,971,015.10
Less: Capital Outlay	7,686.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	910,601.29
Less: Capital Outlay	136,865.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,737,064.40

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 2023-2024

District Code: 73170
Report R0416

Birch Run Area Schools
12450 CHURCH ST STE 2
BIRCH RUN, MI 48415

Indirect Costs (Operations & Maintenance):

General Fund	1,620,931.29
Less: Capital Outlay	8,974.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,611,956.55

Direct Costs:

General Fund	20,495,174.61
Less: Capital Outlay	245,561.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,123,968.76
Less: Capital Outlay	36,935.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,336,646.22

Special Education Indirect Cost Rate: **7.55%**
(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 2023-2024

District Code: 73180
Report R0416

Bridgeport-Spaulding Community School District
4691 BEARCAT BLVD
BRIDGEPORT, MI 48722

Indirect Costs (Operations & Maintenance):

General Fund	6,043,901.81
Less: Capital Outlay	3,007,264.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,036,637.81

Direct Costs:

General Fund	17,015,449.86
Less: Capital Outlay	97,410.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,297,694.65
Less: Capital Outlay	19,984.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,195,750.30

Special Education Indirect Cost Rate: **16.69%**
(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 2023-2024

District Code: 73190
Report R0416

Frankenmuth School District
525 E GENESEE ST
FRANKENMUTH, MI 48734

Indirect Costs (Operations & Maintenance):

General Fund	2,332,267.03
Less: Capital Outlay	72,541.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,259,726.00

Direct Costs:

General Fund	16,284,654.80
Less: Capital Outlay	1,006,388.04
Less: Facilities Acquisition	12,877.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	825,582.65
Less: Capital Outlay	73,100.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,017,872.07

Special Education Indirect Cost Rate: **14.11%**
(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 2023-2024

District Code: 73200
Report R0416

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Indirect Costs (Operations & Maintenance):

General Fund	2,424,740.87
Less: Capital Outlay	468,212.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,956,528.37

Direct Costs:

General Fund	22,696,892.18
Less: Capital Outlay	246,384.50
Less: Facilities Acquisition	1,395,724.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	814,028.51
Less: Capital Outlay	8,850.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,859,961.46

Special Education Indirect Cost Rate: **8.95%**
(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 2023-2024

District Code: 73210
Report R0416

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Indirect Costs (Operations & Maintenance):

General Fund	1,759,887.20
Less: Capital Outlay	103,798.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,656,089.03

Direct Costs:

General Fund	13,384,717.99
Less: Capital Outlay	258,861.02
Less: Facilities Acquisition	201,732.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	620,834.68
Less: Capital Outlay	54,229.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,490,730.58

Special Education Indirect Cost Rate: **12.28%**
(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 2023-2024

District Code: 73230
Report R0416

Merrill Community Schools
555 W ALICE ST
MERRILL, MI 48637

Indirect Costs (Operations & Maintenance):

General Fund	864,925.23
Less: Capital Outlay	45,395.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	819,529.44

Direct Costs:

General Fund	7,081,062.63
Less: Capital Outlay	222,489.22
Less: Facilities Acquisition	183,150.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	551,446.64
Less: Capital Outlay	13,574.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,213,295.54

Special Education Indirect Cost Rate: **11.36%**
(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 2023-2024

District Code: 73240
Report R0416

St. Charles Community Schools
891 W WALNUT ST
SAINT CHARLES, MI 48655

Indirect Costs (Operations & Maintenance):

General Fund	1,080,209.12
Less: Capital Outlay	136,095.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	944,113.31

Direct Costs:

General Fund	8,801,542.99
Less: Capital Outlay	348,499.78
Less: Facilities Acquisition	21,665.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	516,332.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,947,711.04

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 2023-2024

District Code: 73255
Report R0416

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Indirect Costs (Operations & Maintenance):

General Fund	2,311,115.70
Less: Capital Outlay	206,433.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,104,681.79

Direct Costs:

General Fund	18,774,371.74
Less: Capital Outlay	35,509.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	937,483.43
Less: Capital Outlay	8,432.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,667,913.97

Special Education Indirect Cost Rate: **10.70%**
(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 2023-2024

District Code: 73900
Report R0416

Saginaw Covenant Academy
508 S WASHINGTON AVE
SAGINAW, MI 48607

Indirect Costs (Operations & Maintenance):

General Fund	86,829.17
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)	86,829.17

Direct Costs:

General Fund	1,120,856.75
Less: Capital Outlay	72,910.52
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)	1,047,946.23

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 2023-2024
 District Code: 73908
 Report R0416

Saginaw Preparatory Academy
 5173 LODGE ST
 SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	409,082.41
Less: Capital Outlay	26,044.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	383,037.66

Direct Costs:	
General Fund	3,505,012.64
Less: Capital Outlay	41,600.83
Less: Facilities Acquisition	204,803.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	295,117.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,553,725.82

Special Education Indirect Cost Rate: **10.78%**
 (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 2023-2024

District Code: 73909
Report R0416

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):

General Fund	368,781.78
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)	368,781.78

Direct Costs:

General Fund	5,639,105.13
Less: Capital Outlay	74,771.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,000,848.08
Less: Capital Outlay	9,235.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,555,947.02

Special Education Indirect Cost Rate: **5.63%**
(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 2023-2024

District Code: 73910
Report R0416

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Indirect Costs (Operations & Maintenance):

General Fund	1,246,281.00
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)	1,246,281.00

Direct Costs:

General Fund	6,600,200.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,600,828.00

Special Education Indirect Cost Rate: **18.88%**
(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 2023-2024

District Code: 73912
Report R0416

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Indirect Costs (Operations & Maintenance):

General Fund	204,337.73
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)	204,337.73

Direct Costs:

General Fund	1,022,213.07
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	32,284.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,054,497.07

Special Education Indirect Cost Rate: **19.38%**
(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 2023-2024

District Code: 74010
Report R0416

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	7,979,752.38
Less: Capital Outlay	78,443.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,103.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,909,412.58

Direct Costs:

General Fund	99,883,032.28
Less: Capital Outlay	112,393.07
Less: Facilities Acquisition	2,833,139.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,324,053.53
Less: Capital Outlay	170,869.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	101,090,683.90

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 2023-2024

District Code: 74030
Report R0416

Algonac Community School District
5200 TAFT RD
CLAY, MI 48001

Indirect Costs (Operations & Maintenance):

General Fund	2,325,736.99
Less: Capital Outlay	25,397.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,300,339.99

Direct Costs:

General Fund	16,754,624.29
Less: Capital Outlay	73,871.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,015,808.56
Less: Capital Outlay	287,443.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,409,118.39

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 2023-2024

District Code: 74040
Report R0416

Capac Community Schools
541 N GLASSFORD ST
Capac, MI 48014

Indirect Costs (Operations & Maintenance):

General Fund	1,237,016.61
Less: Capital Outlay	78,007.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,159,008.66

Direct Costs:

General Fund	9,999,412.83
Less: Capital Outlay	60,076.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	481,834.06
Less: Capital Outlay	17,819.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,403,351.29

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 2023-2024

District Code: 74050
Report R0416

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Indirect Costs (Operations & Maintenance):

General Fund	4,296,885.59
Less: Capital Outlay	25,225.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,271,660.59

Direct Costs:

General Fund	46,229,472.82
Less: Capital Outlay	55,491.75
Less: Facilities Acquisition	389,244.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,235,947.42
Less: Capital Outlay	656,407.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,364,276.79

Special Education Indirect Cost Rate: **9.02%**
(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 2023-2024

District Code: 74100
Report R0416

Marysville Public Schools
495 E HURON BLVD
MARYSVILLE, MI 48040

Indirect Costs (Operations & Maintenance):

General Fund	3,264,704.71
Less: Capital Outlay	134,580.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,130,123.74

Direct Costs:

General Fund	29,772,557.33
Less: Capital Outlay	568,718.58
Less: Facilities Acquisition	1,928,612.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,220,683.74
Less: Capital Outlay	139,569.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,356,341.24

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 2023-2024

District Code: 74120
Report R0416

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Indirect Costs (Operations & Maintenance):

General Fund	980,382.10
Less: Capital Outlay	61,626.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	918,755.38

Direct Costs:

General Fund	10,221,559.52
Less: Capital Outlay	357,866.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	514,120.36
Less: Capital Outlay	64,297.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,313,516.38

Special Education Indirect Cost Rate: **8.91%**
(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 2023-2024

District Code: 74130
Report R0416

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Indirect Costs (Operations & Maintenance):

General Fund	2,269,337.83
Less: Capital Outlay	44,750.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,224,587.83

Direct Costs:

General Fund	21,592,087.91
Less: Capital Outlay	253,565.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	960,417.85
Less: Capital Outlay	29,258.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,269,681.78

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 2023-2024

District Code: 74900
Report R0416

East Shore Leadership Academy
1403 7TH ST
PORT HURON, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	388,520.61
Less: Capital Outlay	78,582.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	309,937.79

Direct Costs:

General Fund	2,145,917.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	57,013.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	164,128.33
Less: Capital Outlay	8,778.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,244,254.27

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 2023-2024

District Code: 74903
Report R0416

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Indirect Costs (Operations & Maintenance):

General Fund	2,279,803.85
Less: Capital Outlay	1,492,212.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	787,591.04

Direct Costs:

General Fund	7,251,359.45
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	577,069.59
Less: Capital Outlay	9,943.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,818,485.92

Special Education Indirect Cost Rate: **10.07%**
(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 2023-2024

District Code: 74911
Report R0416

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	41,147.05
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)	41,147.05

Direct Costs:

General Fund	749,878.49
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)	749,878.49

Special Education Indirect Cost Rate: **5.49%**
(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 2023-2024

District Code: 74912
Report R0416

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Indirect Costs (Operations & Maintenance):

General Fund	131,845.56
Less: Capital Outlay	30,897.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	100,948.53

Direct Costs:

General Fund	1,391,219.04
Less: Capital Outlay	52,021.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	13,263.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,352,460.85

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 2023-2024

District Code: 74914
Report R0416

Blue Water Middle College
323 ERIE ST
Port Huron, MI 48060

Indirect Costs (Operations & Maintenance):

General Fund	14,384.54
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)	14,384.54

Direct Costs:

General Fund	3,001,092.53
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,001,092.53

Special Education Indirect Cost Rate: **0.48%**
(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 2023-2024

District Code: 75010
Report R0416

Sturgis Public Schools
107 W WEST ST
STURGIS, MI 49091

Indirect Costs (Operations & Maintenance):

General Fund	6,603,143.31
Less: Capital Outlay	1,741.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,601,402.10

Direct Costs:

General Fund	33,274,642.27
Less: Capital Outlay	396,139.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,450,024.72
Less: Capital Outlay	83,285.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,245,241.66

Special Education Indirect Cost Rate: **18.73%**
(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 2023-2024

District Code: 75020
Report R0416

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Indirect Costs (Operations & Maintenance):

General Fund	487,438.14
Less: Capital Outlay	40,937.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	446,501.11

Direct Costs:

General Fund	4,253,249.47
Less: Capital Outlay	75,986.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	201,883.00
Less: Capital Outlay	20,388.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,358,758.16

Special Education Indirect Cost Rate: **10.24%**
(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 2023-2024

District Code: 75030
Report R0416

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Indirect Costs (Operations & Maintenance):

General Fund	1,032,053.03
Less: Capital Outlay	100,341.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	931,711.93

Direct Costs:

General Fund	10,278,951.04
Less: Capital Outlay	82,372.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	550,471.23
Less: Capital Outlay	78,350.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,668,698.93

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 2023-2024

District Code: 75040
Report R0416

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Indirect Costs (Operations & Maintenance):

General Fund	847,240.41
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)	847,240.41

Direct Costs:

General Fund	6,608,814.18
Less: Capital Outlay	36,821.38
Less: Facilities Acquisition	172,150.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	487,630.12
Less: Capital Outlay	54,165.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,833,306.94

Special Education Indirect Cost Rate: **12.40%**
(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 2023-2024

District Code: 75050
Report R0416

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Indirect Costs (Operations & Maintenance):

General Fund	1,705,362.27
Less: Capital Outlay	68,062.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,637,299.32

Direct Costs:

General Fund	14,427,534.94
Less: Capital Outlay	224,808.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,006,876.82
Less: Capital Outlay	332,811.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,876,792.26

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 2023-2024

District Code: 75060
Report R0416

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Indirect Costs (Operations & Maintenance):

General Fund	633,658.59
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)	633,658.59

Direct Costs:

General Fund	5,067,354.93
Less: Capital Outlay	44,181.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,279.48
Less: Capital Outlay	64,670.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,358,782.45

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 2023-2024

District Code: 75070
Report R0416

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Indirect Costs (Operations & Maintenance):

General Fund	791,221.19
Less: Capital Outlay	8,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	876.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	784,098.18

Direct Costs:

General Fund	8,438,844.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	497,363.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	885,050.17
Less: Capital Outlay	129,632.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,696,899.70

Special Education Indirect Cost Rate: **9.02%**
(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 2023-2024

District Code: 75080
Report R0416

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Indirect Costs (Operations & Maintenance):

General Fund	3,602,334.51
Less: Capital Outlay	34,269.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,161.41
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,569,226.76

Direct Costs:

General Fund	29,934,891.57
Less: Capital Outlay	175,276.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,965,728.11
Less: Capital Outlay	13,340.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,712,003.25

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 2023-2024

District Code: 75100
Report R0416

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Indirect Costs (Operations & Maintenance):

General Fund	138,493.08
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)	138,493.08

Direct Costs:

General Fund	2,339,090.11
Less: Capital Outlay	79,915.00
Less: Facilities Acquisition	476,045.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,997.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,789,127.23

Special Education Indirect Cost Rate: **7.74%**
(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 2023-2024

District Code: 76060
Report R0416

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Indirect Costs (Operations & Maintenance):

General Fund	1,459,500.32
Less: Capital Outlay	58,829.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,400,670.96

Direct Costs:

General Fund	10,143,870.02
Less: Capital Outlay	202,505.45
Less: Facilities Acquisition	1,121,716.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	755,929.55
Less: Capital Outlay	53,880.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,521,697.67

Special Education Indirect Cost Rate: **14.71%**
(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 2023-2024

District Code: 76070
Report R0416

Carsonville-Port Sanilac School District
100 N GOETZE RD
CARSONVILLE, MI 48419

Indirect Costs (Operations & Maintenance):

General Fund	790,422.29
Less: Capital Outlay	168,903.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	621,519.05

Direct Costs:

General Fund	4,412,054.89
Less: Capital Outlay	158,447.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	415,853.23
Less: Capital Outlay	125,572.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,543,888.46

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 2023-2024

District Code: 76080
Report R0416

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Indirect Costs (Operations & Maintenance):

General Fund	2,666,648.40
Less: Capital Outlay	169,095.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,497,553.35

Direct Costs:

General Fund	22,855,474.77
Less: Capital Outlay	735,992.10
Less: Facilities Acquisition	20,738.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,729,277.28
Less: Capital Outlay	353,856.32
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,474,165.23

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 2023-2024

District Code: 76090
Report R0416

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Indirect Costs (Operations & Maintenance):

General Fund	695,037.11
Less: Capital Outlay	16,978.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	678,058.51

Direct Costs:

General Fund	7,114,329.31
Less: Capital Outlay	208,437.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	575,085.91
Less: Capital Outlay	28,090.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,452,887.22

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 2023-2024

District Code: 76140
Report R0416

Marlette Community Schools
6230 EUCLID ST
Marlette, MI 48453

Indirect Costs (Operations & Maintenance):

General Fund	1,274,374.89
Less: Capital Outlay	413,619.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	860,755.07

Direct Costs:

General Fund	9,898,658.44
Less: Capital Outlay	1,009,158.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	644,938.03
Less: Capital Outlay	165,572.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,368,865.53

Special Education Indirect Cost Rate: **9.19%**
(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 2023-2024

District Code: 76180
Report R0416

Peck Community School District
222 E LAPEER ST
PECK, MI 48466

Indirect Costs (Operations & Maintenance):

General Fund	516,949.43
Less: Capital Outlay	858.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	516,090.94

Direct Costs:

General Fund	4,561,031.27
Less: Capital Outlay	48,352.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	419,187.96
Less: Capital Outlay	102,033.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,829,833.07

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 2023-2024

District Code: 76210
Report R0416

Sandusky Community School District
191 E PINETREE LN
SANDUSKY, MI 48471

Indirect Costs (Operations & Maintenance):

General Fund	1,215,342.96
Less: Capital Outlay	48,657.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,166,685.85

Direct Costs:

General Fund	10,860,774.68
Less: Capital Outlay	184,513.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	694,679.00
Less: Capital Outlay	56,898.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,314,041.65

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 2023-2024

District Code: 77010
Report R0416

Manistique Area Schools
100 N CEDAR ST
MANISTIQUE, MI 49854

Indirect Costs (Operations & Maintenance):

General Fund	1,467,224.53
Less: Capital Outlay	265,779.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,235.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,202,679.83

Direct Costs:

General Fund	8,904,029.74
Less: Capital Outlay	352,886.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	488,279.06
Less: Capital Outlay	83,100.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,956,321.93

Special Education Indirect Cost Rate: **13.43%**
(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 2023-2024

District Code: 78020
Report R0416

Byron Area Schools
312 W MAPLE ST
BYRON, MI 48418

Indirect Costs (Operations & Maintenance):

General Fund	1,038,819.84
Less: Capital Outlay	77,793.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	961,026.34

Direct Costs:

General Fund	7,524,315.37
Less: Capital Outlay	135,852.43
Less: Facilities Acquisition	49,814.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	458,004.55
Less: Capital Outlay	57,850.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,738,802.22

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 2023-2024

District Code: 78030
Report R0416

Durand Area Schools
310 N SAGINAW ST
DURAND, MI 48429

Indirect Costs (Operations & Maintenance):

General Fund	1,632,031.40
Less: Capital Outlay	93,540.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,538,491.00

Direct Costs:

General Fund	14,506,619.20
Less: Capital Outlay	27,104.12
Less: Facilities Acquisition	98,148.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	916,552.58
Less: Capital Outlay	145,909.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,152,009.77

Special Education Indirect Cost Rate: **10.15%**
(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 2023-2024

District Code: 78040
Report R0416

Laingsburg Community Schools
205 S WOODHULL RD
LAINGSBURG, MI 48848

Indirect Costs (Operations & Maintenance):

General Fund	1,926,755.35
Less: Capital Outlay	177,277.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,749,477.98

Direct Costs:

General Fund	13,162,796.92
Less: Capital Outlay	584,357.04
Less: Facilities Acquisition	123,668.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	649,761.17
Less: Capital Outlay	68,863.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,035,669.31

Special Education Indirect Cost Rate: **13.42%**
(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 2023-2024

District Code: 78060
Report R0416

Morrice Area Schools
111 E MASON
MORRICE, MI 48857

Indirect Costs (Operations & Maintenance):

General Fund	694,075.10
Less: Capital Outlay	14,358.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	679,716.30

Direct Costs:

General Fund	5,831,969.07
Less: Capital Outlay	24,377.91
Less: Facilities Acquisition	4,480.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	331,316.37
Less: Capital Outlay	33,300.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,101,126.98

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 2023-2024

District Code: 78070
Report R0416

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Indirect Costs (Operations & Maintenance):

General Fund	1,075,836.57
Less: Capital Outlay	141,756.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	934,080.41

Direct Costs:

General Fund	10,623,992.25
Less: Capital Outlay	476,094.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	568,497.73
Less: Capital Outlay	62,306.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,654,088.97

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 2023-2024

District Code: 78080
Report R0416

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Indirect Costs (Operations & Maintenance):

General Fund	1,371,619.11
Less: Capital Outlay	21,312.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,350,306.71

Direct Costs:

General Fund	11,841,483.26
Less: Capital Outlay	140,268.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	621,365.25
Less: Capital Outlay	30,243.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,292,336.47

Special Education Indirect Cost Rate: **10.98%**
(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 2023-2024

District Code: 78100
Report R0416

Corunna Public Schools
124 N SHIAWASSEE ST
CORUNNA, MI 48817

Indirect Costs (Operations & Maintenance):

General Fund	2,483,370.29
Less: Capital Outlay	109,089.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,374,280.43

Direct Costs:

General Fund	21,005,846.57
Less: Capital Outlay	532,670.03
Less: Facilities Acquisition	311,474.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,658,482.42
Less: Capital Outlay	131,479.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,688,705.06

Special Education Indirect Cost Rate: **10.95%**
(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 2023-2024

District Code: 78110
Report R0416

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Indirect Costs (Operations & Maintenance):

General Fund	3,917,290.68
Less: Capital Outlay	26,294.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,890,996.58

Direct Costs:

General Fund	36,689,652.59
Less: Capital Outlay	866,165.79
Less: Facilities Acquisition	2,122,711.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,170,914.52
Less: Capital Outlay	50,350.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,821,339.12

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 2023-2024

District Code: 79010
Report R0416

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Indirect Costs (Operations & Maintenance):

General Fund	544,251.39
Less: Capital Outlay	95,903.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	448,347.62

Direct Costs:

General Fund	5,711,978.66
Less: Capital Outlay	106,482.42
Less: Facilities Acquisition	174,679.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	373,758.96
Less: Capital Outlay	39,801.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,764,774.91

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 2023-2024

District Code: 79020
Report R0416

Caro Community Schools
301 N HOOPER ST
CARO, MI 48723

Indirect Costs (Operations & Maintenance):

General Fund	1,873,070.82
Less: Capital Outlay	63,244.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,334.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,823,160.76

Direct Costs:

General Fund	19,417,970.67
Less: Capital Outlay	692,963.25
Less: Facilities Acquisition	281,295.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,112,552.58
Less: Capital Outlay	13,735.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,542,529.06

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 2023-2024

District Code: 79030
Report R0416

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Indirect Costs (Operations & Maintenance):

General Fund	1,163,142.65
Less: Capital Outlay	219,527.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	943,615.50

Direct Costs:

General Fund	12,385,010.76
Less: Capital Outlay	388,954.55
Less: Facilities Acquisition	640,047.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	793,166.75
Less: Capital Outlay	59,555.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,089,619.71

Special Education Indirect Cost Rate: **7.81%**
(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 2023-2024

District Code: 79080
Report R0416

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Indirect Costs (Operations & Maintenance):

General Fund	1,582,801.43
Less: Capital Outlay	120,033.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,462,768.29

Direct Costs:

General Fund	7,388,346.35
Less: Capital Outlay	580,587.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	571,519.14
Less: Capital Outlay	7,772.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,371,505.51

Special Education Indirect Cost Rate: **19.84%**
(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 2023-2024

District Code: 79090
Report R0416

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Indirect Costs (Operations & Maintenance):

General Fund	1,089,873.46
Less: Capital Outlay	22,101.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,067,771.71

Direct Costs:

General Fund	6,809,724.08
Less: Capital Outlay	306,493.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	540,336.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,043,567.10

Special Education Indirect Cost Rate: **15.16%**
(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 2023-2024

District Code: 79100
Report R0416

Millington Community Schools
8664 DEAN DR
MILLINGTON, MI 48746

Indirect Costs (Operations & Maintenance):

General Fund	1,450,265.87
Less: Capital Outlay	74,731.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,375,534.68

Direct Costs:

General Fund	12,152,106.69
Less: Capital Outlay	203,336.97
Less: Facilities Acquisition	315,680.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	867,464.65
Less: Capital Outlay	100,752.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,399,801.56

Special Education Indirect Cost Rate: **11.09%**
(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 2023-2024

District Code: 79110
Report R0416

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Indirect Costs (Operations & Maintenance):

General Fund	981,586.26
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)	981,586.26

Direct Costs:

General Fund	9,129,138.55
Less: Capital Outlay	128,478.81
Less: Facilities Acquisition	188,979.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	691,198.49
Less: Capital Outlay	22,228.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,480,650.35

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 2023-2024

District Code: 79145
Report R0416

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Indirect Costs (Operations & Maintenance):

General Fund	1,114,552.10
Less: Capital Outlay	96,457.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	43,557.00
Less: Capital Outlay	43,557.00
Total Indirect (less Capital)	1,018,094.64

Direct Costs:

General Fund	7,923,214.81
Less: Capital Outlay	51,509.57
Less: Facilities Acquisition	7,777.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	641,034.38
Less: Capital Outlay	54,038.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,450,923.98

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 2023-2024

District Code: 79150
Report R0416

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Indirect Costs (Operations & Maintenance):

General Fund	1,577,684.47
Less: Capital Outlay	86,009.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,383.63
Less: Capital Outlay	1,383.63
Total Indirect (less Capital)	1,491,674.80

Direct Costs:

General Fund	16,016,890.97
Less: Capital Outlay	21,041.22
Less: Facilities Acquisition	2,550,086.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,015,829.19
Less: Capital Outlay	162,047.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,299,544.62

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 2023-2024

District Code: 80010
Report R0416

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Indirect Costs (Operations & Maintenance):

General Fund	2,725,241.98
Less: Capital Outlay	8,990.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,716,251.75

Direct Costs:

General Fund	22,477,862.85
Less: Capital Outlay	136,970.38
Less: Facilities Acquisition	8,171.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,695,872.72
Less: Capital Outlay	93,968.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,934,625.07

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 2023-2024

District Code: 80020
Report R0416

Bangor Public Schools (Van Buren)
801 W ARLINGTON ST
BANGOR, MI 49013

Indirect Costs (Operations & Maintenance):

General Fund	2,111,007.40
Less: Capital Outlay	43,505.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,228.33
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,068,730.05

Direct Costs:

General Fund	14,731,722.87
Less: Capital Outlay	467,350.48
Less: Facilities Acquisition	19,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,183,130.06
Less: Capital Outlay	134,798.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,293,503.53

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 2023-2024

District Code: 80040
Report R0416

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Indirect Costs (Operations & Maintenance):

General Fund	910,705.04
Less: Capital Outlay	41,047.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	869,657.81

Direct Costs:

General Fund	5,215,743.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	90,969.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	367,259.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,492,033.99

Special Education Indirect Cost Rate: **15.83%**
(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 2023-2024

District Code: 80050
Report R0416

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Indirect Costs (Operations & Maintenance):

General Fund	1,249,364.26
Less: Capital Outlay	6,992.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,242,371.70

Direct Costs:

General Fund	9,049,093.12
Less: Capital Outlay	71,379.00
Less: Facilities Acquisition	156,869.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	765,548.66
Less: Capital Outlay	48,142.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,538,250.26

Special Education Indirect Cost Rate: **13.03%**
(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 2023-2024

District Code: 80090
Report R0416

Bloomington Public School District
P.O. Box 217
Bloomington, MI 49026

Indirect Costs (Operations & Maintenance):

General Fund	1,700,112.73
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)	1,700,112.73

Direct Costs:

General Fund	13,120,386.16
Less: Capital Outlay	1,683.27
Less: Facilities Acquisition	35,834.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	890,015.35
Less: Capital Outlay	539.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,972,344.29

Special Education Indirect Cost Rate: **12.17%**
(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 2023-2024

District Code: 80110
Report R0416

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Indirect Costs (Operations & Maintenance):

General Fund	1,009,083.73
Less: Capital Outlay	18,566.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	990,517.13

Direct Costs:

General Fund	8,984,413.64
Less: Capital Outlay	84,056.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	543,384.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,443,741.44

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 2023-2024

District Code: 80120
Report R0416

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Indirect Costs (Operations & Maintenance):

General Fund	1,489,543.18
Less: Capital Outlay	15,248.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,474,294.36

Direct Costs:

General Fund	15,165,593.03
Less: Capital Outlay	238,287.05
Less: Facilities Acquisition	62,904.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,130,747.11
Less: Capital Outlay	78,954.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,916,194.75

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 2023-2024

District Code: 80130
Report R0416

Lawrence Public Schools
650 W SAINT JOSEPH ST
LAWRENCE, MI 49064

Indirect Costs (Operations & Maintenance):

General Fund	669,535.12
Less: Capital Outlay	78,076.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	591,458.32

Direct Costs:

General Fund	6,078,312.82
Less: Capital Outlay	2,711.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	413,146.77
Less: Capital Outlay	2,109.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,486,638.35

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 2023-2024

District Code: 80140
Report R0416

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Indirect Costs (Operations & Maintenance):

General Fund	1,606,975.96
Less: Capital Outlay	289,760.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,317,215.27

Direct Costs:

General Fund	11,351,678.92
Less: Capital Outlay	182,789.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	963,221.76
Less: Capital Outlay	139,525.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,992,586.17

Special Education Indirect Cost Rate: **10.98%**
(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 2023-2024

District Code: 80150
Report R0416

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Indirect Costs (Operations & Maintenance):

General Fund	4,586,927.35
Less: Capital Outlay	174,394.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,412,532.68

Direct Costs:

General Fund	42,718,402.13
Less: Capital Outlay	274,342.70
Less: Facilities Acquisition	876,492.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,338,496.24
Less: Capital Outlay	3,777.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,902,285.74

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 2023-2024

District Code: 80160
Report R0416

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Indirect Costs (Operations & Maintenance):

General Fund	2,848,761.74
Less: Capital Outlay	22,771.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,825,990.16

Direct Costs:

General Fund	26,863,513.46
Less: Capital Outlay	87,074.63
Less: Facilities Acquisition	41,839.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,930,057.42
Less: Capital Outlay	58,578.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,606,078.12

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 2023-2024

District Code: 80240
Report R0416

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Indirect Costs (Operations & Maintenance):

General Fund	28,782.46
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)	28,782.46

Direct Costs:

General Fund	256,785.80
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)	256,785.80

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 2023-2024

District Code: 80900
Report R0416

Michigan Online School
209 S STATE ST
GOBLES, MI 49055

Indirect Costs (Operations & Maintenance):

General Fund	140,306.52
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)	140,306.52

Direct Costs:

General Fund	9,551,967.07
Less: Capital Outlay	43,455.42
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)	9,508,511.65

Special Education Indirect Cost Rate: **1.48%**
(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 2023-2024

District Code: 81010
Report R0416

Ann Arbor Public Schools
2555 S STATE ST
ANN ARBOR, MI 48104

Indirect Costs (Operations & Maintenance):

General Fund	25,651,937.80
Less: Capital Outlay	231.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	81,377.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	25,733,083.73

Direct Costs:

General Fund	291,656,518.06
Less: Capital Outlay	131,049.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,960,677.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	298,486,146.09

Special Education Indirect Cost Rate: **8.62%**
(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 2023-2024

District Code: 81020
Report R0416

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	6,600,079.91
Less: Capital Outlay	57,565.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,542,514.74

Direct Costs:

General Fund	67,195,785.21
Less: Capital Outlay	426,874.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,706,096.53
Less: Capital Outlay	178,731.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	70,296,276.00

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 2023-2024

District Code: 81040
Report R0416

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Indirect Costs (Operations & Maintenance):

General Fund	3,690,167.07
Less: Capital Outlay	292,659.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,397,507.92

Direct Costs:

General Fund	32,329,340.10
Less: Capital Outlay	144,845.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,310,008.08
Less: Capital Outlay	16,577.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,477,924.79

Special Education Indirect Cost Rate: **10.15%**
(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 2023-2024

District Code: 81050
Report R0416

Dexter Community School District
2704 BAKER RD
DEXTER, MI 48130

Indirect Costs (Operations & Maintenance):

General Fund	4,703,758.92
Less: Capital Outlay	108,659.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,604.70
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,598,704.62

Direct Costs:

General Fund	48,968,834.36
Less: Capital Outlay	2,119.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,638,108.04
Less: Capital Outlay	61,542.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,543,280.57

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 2023-2024

District Code: 81070
Report R0416

Lincoln Consolidated School District
7425 WILLIS RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	5,314,978.88
Less: Capital Outlay	34,882.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	74,505.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,354,601.62

Direct Costs:

General Fund	54,006,809.16
Less: Capital Outlay	856,258.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,688,324.05
Less: Capital Outlay	71,100.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,767,775.11

Special Education Indirect Cost Rate: **9.78%**
(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 2023-2024

District Code: 81080
Report R0416

Manchester Community Schools
710 E MAIN ST
MANCHESTER, MI 48158

Indirect Costs (Operations & Maintenance):

General Fund	1,648,017.89
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)	1,648,017.89

Direct Costs:

General Fund	9,605,481.45
Less: Capital Outlay	27,051.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	622,664.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,201,093.89

Special Education Indirect Cost Rate: **16.16%**
(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 2023-2024

District Code: 81100
Report R0416

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Indirect Costs (Operations & Maintenance):

General Fund	4,097,636.29
Less: Capital Outlay	24,557.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,073,078.55

Direct Costs:

General Fund	28,363,176.35
Less: Capital Outlay	372,810.65
Less: Facilities Acquisition	12,452.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	822,692.88
Less: Capital Outlay	35,379.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,765,226.24

Special Education Indirect Cost Rate: **14.16%**
(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 2023-2024

District Code: 81120
Report R0416

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Indirect Costs (Operations & Maintenance):

General Fund	6,706,136.55
Less: Capital Outlay	355,014.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,134.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,359,256.93

Direct Costs:

General Fund	66,885,020.39
Less: Capital Outlay	174,827.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,093,310.09
Less: Capital Outlay	43,682.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,759,819.73

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 2023-2024

District Code: 81140
Report R0416

Whitmore Lake Public School District
8845 MAIN ST
WHITMORE LAKE, MI 48189

Indirect Costs (Operations & Maintenance):

General Fund	1,124,993.25
Less: Capital Outlay	21,402.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,103,590.43

Direct Costs:

General Fund	13,481,944.75
Less: Capital Outlay	190,801.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	454,272.01
Less: Capital Outlay	16,326.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,729,089.31

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 2023-2024

District Code: 81900
Report R0416

Global Tech Academy
1715 E FOREST AVE
YPSILANTI, MI 48198

Indirect Costs (Operations & Maintenance):

General Fund	651,207.89
Less: Capital Outlay	15,941.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	635,266.89

Direct Costs:

General Fund	2,772,239.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	45,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	237,196.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,964,435.61

Special Education Indirect Cost Rate: **21.43%**
(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 2023-2024

District Code: 81901
Report R0416

Honey Creek Community School
1735 S WAGNER RD
ANN ARBOR, MI 48103

Indirect Costs (Operations & Maintenance):

General Fund	204,710.00
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)	204,710.00

Direct Costs:

General Fund	3,516,533.00
Less: Capital Outlay	30,880.00
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)	3,485,653.00

Special Education Indirect Cost Rate: **5.87%**
(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 2023-2024

District Code: 81902
Report R0416

Central Academy
2459 S INDUSTRIAL HWY
ANN ARBOR, MI 48104

Indirect Costs (Operations & Maintenance):

General Fund	1,491,413.74
Less: Capital Outlay	39,137.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,452,276.74

Direct Costs:

General Fund	6,638,643.49
Less: Capital Outlay	8,548.20
Less: Facilities Acquisition	87,125.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	548,034.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,091,004.29

Special Education Indirect Cost Rate: **20.48%**
(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 2023-2024

District Code: 81903
Report R0416

Washtenaw Technical Middle College
4800 E HURON RIVER DR
ANN ARBOR, MI 48105

Indirect Costs (Operations & Maintenance):

General Fund	109,307.62
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)	109,307.62

Direct Costs:

General Fund	8,075,941.02
Less: Capital Outlay	155,078.61
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)	7,920,862.41

Special Education Indirect Cost Rate: **1.38%**
(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 2023-2024

District Code: 81905
Report R0416

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,614,521.00
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)	1,614,521.00

Direct Costs:

General Fund	6,694,050.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,694,678.00

Special Education Indirect Cost Rate: **24.12%**
(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 2023-2024

District Code: 81906
Report R0416

Fortis Academy
3875 GOLFSIDE RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,417,747.00
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)	1,417,747.00

Direct Costs:

General Fund	6,875,067.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,875,695.00

Special Education Indirect Cost Rate: **20.62%**
(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 2023-2024

District Code: 81908
Report R0416

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Indirect Costs (Operations & Maintenance):

General Fund	265,318.45
Less: Capital Outlay	79,091.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	186,227.45

Direct Costs:

General Fund	2,047,180.63
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	190,196.37
Less: Capital Outlay	10,877.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,226,500.00

Special Education Indirect Cost Rate: **8.36%**
(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 2023-2024

District Code: 81909
Report R0416

Arbor Preparatory High School
6800 HITCHINGHAM RD
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,516,894.00
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)	1,516,894.00

Direct Costs:

General Fund	3,824,329.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,824,957.00

Special Education Indirect Cost Rate: **39.66%**
(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 2023-2024

District Code: 81910
Report R0416

East Arbor Charter Academy
6885 MERRITT RD
Ypsilanti, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	1,251,532.00
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)	1,251,532.00

Direct Costs:

General Fund	5,238,819.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,239,447.00

Special Education Indirect Cost Rate: **23.89%**
(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 2023-2024

District Code: 81912
Report R0416

South Pointe Scholars Charter Academy
10550 GEDDES RD
Ypsilanti, MI 48198

Indirect Costs (Operations & Maintenance):

General Fund	1,508,327.00
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)	1,508,327.00

Direct Costs:

General Fund	6,736,149.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,736,777.00

Special Education Indirect Cost Rate: **22.39%**
(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 2023-2024

District Code: 81913
Report R0416

Livingston Classical Academy
8877 MAIN ST
Whitmore Lake, MI 48189

Indirect Costs (Operations & Maintenance):

General Fund	55,429.21
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)	55,429.21

Direct Costs:

General Fund	2,322,916.97
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,322,916.97

Special Education Indirect Cost Rate: **2.39%**
(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 2023-2024

District Code: 81915
Report R0416

Pittsfield Acres Academy
4377 TEXTILE RD
YPSILANTI, MI 48197

Indirect Costs (Operations & Maintenance):

General Fund	202,635.82
Less: Capital Outlay	47,536.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	155,098.83

Direct Costs:

General Fund	643,062.71
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)	643,062.71

Special Education Indirect Cost Rate: **24.12%**
(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 2023-2024

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	74,836.41
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)	74,836.41

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 2023-2024

District Code: 82015
Report R0416

Detroit Public Schools Community District
3011 W GRAND BLVD
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	133,316,111.41
Less: Capital Outlay	3,323,649.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	129,992,462.13

Direct Costs:

General Fund	921,264,851.60
Less: Capital Outlay	14,340,426.12
Less: Facilities Acquisition	3,152,521.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	41,074,036.76
Less: Capital Outlay	208,139.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	944,637,801.62

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 2023-2024

District Code: 82020
Report R0416

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Indirect Costs (Operations & Maintenance):

General Fund	4,886,648.75
Less: Capital Outlay	26,945.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,859,703.19

Direct Costs:

General Fund	45,260,935.15
Less: Capital Outlay	176,427.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,647,767.36
Less: Capital Outlay	98,222.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,634,052.52

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 2023-2024

District Code: 82030
Report R0416

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Indirect Costs (Operations & Maintenance):

General Fund	33,114,193.95
Less: Capital Outlay	704,250.83
Special Education Fund	42,500.00
Less: Capital Outlay	42,500.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	32,409,943.12

Direct Costs:

General Fund	306,238,630.56
Less: Capital Outlay	4,341,334.74
Less: Facilities Acquisition	51,652.80
Special Education Fund	18,342,117.17
Less: Capital Outlay	145,607.71
Less: Facilities Acquisition	0.00
School Lunch Fund	17,530,295.36
Less: Capital Outlay	180,479.28
Less: Facilities Acquisition	1,777,154.68
Total Direct (less Capital)	335,614,813.88

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 2023-2024

District Code: 82040
Report R0416

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Indirect Costs (Operations & Maintenance):

General Fund	3,279,963.88
Less: Capital Outlay	249,926.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,030,037.75

Direct Costs:

General Fund	33,483,556.76
Less: Capital Outlay	5,512.43
Less: Facilities Acquisition	1,790,047.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,688,283.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,376,281.09

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 2023-2024

District Code: 82045
Report R0416

Melvindale-Northern Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Indirect Costs (Operations & Maintenance):

General Fund	4,468,681.82
Less: Capital Outlay	13,107.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,455,574.69

Direct Costs:

General Fund	41,972,431.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	221,639.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,542,515.51
Less: Capital Outlay	547,180.24
Less: Facilities Acquisition	53,850.36
Total Direct (less Capital)	43,692,276.79

Special Education Indirect Cost Rate: **10.20%**
(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 2023-2024

District Code: 82050
Report R0416

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Indirect Costs (Operations & Maintenance):

General Fund	3,928,491.36
Less: Capital Outlay	79,882.99
Special Education Fund	613,419.53
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,462,027.90

Direct Costs:

General Fund	46,516,642.75
Less: Capital Outlay	424,102.60
Less: Facilities Acquisition	187,424.00
Special Education Fund	13,290,865.27
Less: Capital Outlay	161,247.65
Less: Facilities Acquisition	0.00
School Lunch Fund	1,832,176.60
Less: Capital Outlay	60,066.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	60,806,844.23

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 2023-2024

District Code: 82055
Report R0416

Grosse Pointe Public Schools
20601 MORNINGSIDE DR
GROSSE POINTE WOODS, MI 48236

Indirect Costs (Operations & Maintenance):

General Fund	12,321,035.36
Less: Capital Outlay	14,579.83
Special Education Fund	67,344.48
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,373,800.01

Direct Costs:

General Fund	98,365,021.53
Less: Capital Outlay	225,324.66
Less: Facilities Acquisition	119,425.77
Special Education Fund	10,847,434.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,501,460.41
Less: Capital Outlay	255,192.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	110,113,973.42

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 2023-2024

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	4,553,303.48
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)	4,553,303.48

Direct Costs:

General Fund	55,380,584.52
Less: Capital Outlay	1,038.11
Less: Facilities Acquisition	4,165,877.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,964,559.83
Less: Capital Outlay	196,411.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	53,981,817.54

Special Education Indirect Cost Rate: **8.43%**
(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 2023-2024

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	8,051,071.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,449.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,055,520.19

Direct Costs:

General Fund	68,632,906.26
Less: Capital Outlay	168,063.61
Less: Facilities Acquisition	1,638,215.92
Special Education Fund	15,170,820.14
Less: Capital Outlay	61,198.86
Less: Facilities Acquisition	0.00
School Lunch Fund	4,434,934.09
Less: Capital Outlay	189,511.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	86,181,670.24

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 2023-2024

District Code: 82095
Report R0416

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):

General Fund	21,692,862.61
Less: Capital Outlay	1,326,875.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	20,365,987.56

Direct Costs:

General Fund	183,481,618.79
Less: Capital Outlay	4,408,721.62
Less: Facilities Acquisition	302.79
Special Education Fund	17,425,653.12
Less: Capital Outlay	404,685.12
Less: Facilities Acquisition	0.00
School Lunch Fund	5,130,396.07
Less: Capital Outlay	730,737.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	200,493,220.95

Special Education Indirect Cost Rate: **10.16%**
(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 2023-2024

District Code: 82100
Report R0416

Plymouth-Canton Community Schools
454 S HARVEY ST
PLYMOUTH, MI 48170

Indirect Costs (Operations & Maintenance):

General Fund	19,288,703.94
Less: Capital Outlay	331,120.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,957,583.59

Direct Costs:

General Fund	213,124,323.07
Less: Capital Outlay	1,029,443.80
Less: Facilities Acquisition	103,806.93
Special Education Fund	7,868,696.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,983,001.02
Less: Capital Outlay	73,889.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	225,768,880.19

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 2023-2024

District Code: 82110
Report R0416

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):

General Fund	4,898,046.41
Less: Capital Outlay	250,201.00
Special Education Fund	77,053.29
Less: Capital Outlay	0.00
School Lunch Fund	528.46
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,725,427.16

Direct Costs:

General Fund	34,519,160.62
Less: Capital Outlay	194,387.28
Less: Facilities Acquisition	0.00
Special Education Fund	9,601,773.06
Less: Capital Outlay	100,084.44
Less: Facilities Acquisition	0.00
School Lunch Fund	1,919,216.59
Less: Capital Outlay	401,790.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,343,888.25

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 2023-2024

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	3,794,533.39
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)	3,794,533.39

Direct Costs:

General Fund	36,044,674.41
Less: Capital Outlay	29,356.55
Less: Facilities Acquisition	4,175.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,113,626.94
Less: Capital Outlay	833,661.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,291,108.37

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 2023-2024

District Code: 82130
Report R0416

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	6,590,796.41
Less: Capital Outlay	921,147.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,669,648.71

Direct Costs:

General Fund	34,595,725.98
Less: Capital Outlay	333,780.15
Less: Facilities Acquisition	44,064.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,815,007.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,032,888.85

Special Education Indirect Cost Rate: **15.73%**
(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 2023-2024

District Code: 82140
Report R0416

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Indirect Costs (Operations & Maintenance):

General Fund	3,948,358.72
Less: Capital Outlay	96,460.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,851,897.96

Direct Costs:

General Fund	53,771,257.76
Less: Capital Outlay	496,777.41
Less: Facilities Acquisition	1,990,979.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,489,142.55
Less: Capital Outlay	32,004.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	52,740,638.95

Special Education Indirect Cost Rate: **7.30%**
(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 2023-2024

District Code: 82150
Report R0416

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	12,683,573.81
Less: Capital Outlay	1,841,604.73
Special Education Fund	21,750.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,863,719.08

Direct Costs:

General Fund	81,822,104.44
Less: Capital Outlay	952,635.34
Less: Facilities Acquisition	420,374.07
Special Education Fund	4,205,738.29
Less: Capital Outlay	21,154.12
Less: Facilities Acquisition	0.00
School Lunch Fund	4,255,169.40
Less: Capital Outlay	148,294.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	88,740,554.04

Special Education Indirect Cost Rate: **12.24%**
(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 2023-2024

District Code: 82155
Report R0416

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Indirect Costs (Operations & Maintenance):

General Fund	3,868,975.74
Less: Capital Outlay	3,922.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,865,052.76

Direct Costs:

General Fund	33,096,205.98
Less: Capital Outlay	223,060.88
Less: Facilities Acquisition	0.00
Special Education Fund	4,349,420.10
Less: Capital Outlay	145,347.77
Less: Facilities Acquisition	0.00
School Lunch Fund	1,117,691.96
Less: Capital Outlay	272,055.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,922,853.86

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 2023-2024

District Code: 82160
Report R0416

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Indirect Costs (Operations & Maintenance):

General Fund	18,566,118.07
Less: Capital Outlay	225,693.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,340,424.50

Direct Costs:

General Fund	171,620,123.43
Less: Capital Outlay	600,775.28
Less: Facilities Acquisition	6,717,342.05
Special Education Fund	18,326,304.46
Less: Capital Outlay	122,231.97
Less: Facilities Acquisition	0.00
School Lunch Fund	7,478,297.97
Less: Capital Outlay	7,001.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	189,977,374.89

Special Education Indirect Cost Rate: **9.65%**
(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 2023-2024

District Code: 82170
Report R0416

Wyandotte, School District of the City of
639 OAK ST
WYANDOTTE, MI 48192

Indirect Costs (Operations & Maintenance):

General Fund	8,575,718.89
Less: Capital Outlay	868,456.25
Special Education Fund	832,208.30
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,539,470.94

Direct Costs:

General Fund	58,202,575.36
Less: Capital Outlay	2,778,912.46
Less: Facilities Acquisition	1,822.16
Special Education Fund	25,305,254.55
Less: Capital Outlay	106,586.79
Less: Facilities Acquisition	0.00
School Lunch Fund	2,810,935.27
Less: Capital Outlay	88,404.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	83,343,039.65

Special Education Indirect Cost Rate: **10.25%**
(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 2023-2024

District Code: 82180
Report R0416

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Indirect Costs (Operations & Maintenance):

General Fund	4,499,342.32
Less: Capital Outlay	519,637.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,979,704.75

Direct Costs:

General Fund	22,784,927.73
Less: Capital Outlay	466,347.61
Less: Facilities Acquisition	483,610.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	586,814.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,421,784.66

Special Education Indirect Cost Rate: **17.75%**
(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 2023-2024

District Code: 82230
Report R0416

Crestwood School District
27235 JOY RD
DEARBORN HTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	5,106,771.05
Less: Capital Outlay	107,610.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,994.75
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,002,155.23

Direct Costs:

General Fund	66,136,016.48
Less: Capital Outlay	214,419.48
Less: Facilities Acquisition	11,657,579.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,110,165.10
Less: Capital Outlay	40,883.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	56,333,299.20

Special Education Indirect Cost Rate: **8.88%**
(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 2023-2024

District Code: 82240
Report R0416

Westwood Community School District
3335 S BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Indirect Costs (Operations & Maintenance):

General Fund	10,900,747.16
Less: Capital Outlay	8,366,393.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	75.24
Less: Capital Outlay	75.24
Total Indirect (less Capital)	2,534,353.86

Direct Costs:

General Fund	24,137,070.59
Less: Capital Outlay	7,606.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,274,546.01
Less: Capital Outlay	1,960.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,402,049.64

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 2023-2024

District Code: 82250
Report R0416

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Indirect Costs (Operations & Maintenance):

General Fund	5,145,564.98
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)	5,145,564.98

Direct Costs:

General Fund	19,436,759.38
Less: Capital Outlay	1,618.19
Less: Facilities Acquisition	215,181.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,132,508.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,352,468.55

Special Education Indirect Cost Rate: **25.28%**
(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 2023-2024

District Code: 82290
Report R0416

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Indirect Costs (Operations & Maintenance):

General Fund	5,443,101.53
Less: Capital Outlay	775,382.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,667,718.86

Direct Costs:

General Fund	45,034,383.89
Less: Capital Outlay	1,475,477.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,733,540.08
Less: Capital Outlay	247,760.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,044,686.18

Special Education Indirect Cost Rate: **10.36%**
(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 2023-2024

District Code: 82300
Report R0416

Grosse Ile Township Schools
23276 E RIVER RD
GROSSE ILE, MI 48138

Indirect Costs (Operations & Maintenance):

General Fund	2,259,251.10
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)	2,259,251.10

Direct Costs:

General Fund	21,833,630.29
Less: Capital Outlay	11,347.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	672,245.51
Less: Capital Outlay	9,860.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,484,667.18

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 2023-2024

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	5,298,408.14
Less: Capital Outlay	787,089.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,511,318.77

Direct Costs:

General Fund	35,439,219.14
Less: Capital Outlay	116,882.48
Less: Facilities Acquisition	2,033,095.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,898,282.30
Less: Capital Outlay	133,291.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,054,231.20

Special Education Indirect Cost Rate: **12.87%**
(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 2023-2024

District Code: 82340
Report R0416

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Indirect Costs (Operations & Maintenance):

General Fund	2,977,070.63
Less: Capital Outlay	4,303.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,972,767.15

Direct Costs:

General Fund	33,734,875.81
Less: Capital Outlay	535,585.27
Less: Facilities Acquisition	0.00
Special Education Fund	2,063,873.39
Less: Capital Outlay	29,602.32
Less: Facilities Acquisition	0.00
School Lunch Fund	1,088,540.21
Less: Capital Outlay	64,054.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,258,047.82

Special Education Indirect Cost Rate: **8.20%**
(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 2023-2024

District Code: 82365
Report R0416

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Indirect Costs (Operations & Maintenance):

General Fund	5,406,248.08
Less: Capital Outlay	1,192.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,405,055.52

Direct Costs:

General Fund	70,393,086.72
Less: Capital Outlay	102,720.69
Less: Facilities Acquisition	0.00
Special Education Fund	5,251,297.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,587,838.78
Less: Capital Outlay	23,764.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	78,105,737.99

Special Education Indirect Cost Rate: **6.92%**
(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 2023-2024

District Code: 82390
Report R0416

Northville Public Schools
405 W MAIN ST
NORTHVILLE, MI 48167

Indirect Costs (Operations & Maintenance):

General Fund	7,944,202.67
Less: Capital Outlay	35,418.81
Special Education Fund	7,675.00
Less: Capital Outlay	0.00
School Lunch Fund	44,470.00
Less: Capital Outlay	44,470.00
Total Indirect (less Capital)	7,916,458.86

Direct Costs:

General Fund	87,775,170.76
Less: Capital Outlay	193,457.42
Less: Facilities Acquisition	66,511.00
Special Education Fund	10,777,649.41
Less: Capital Outlay	47,472.57
Less: Facilities Acquisition	0.00
School Lunch Fund	2,706,696.43
Less: Capital Outlay	51,486.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	100,900,588.72

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 2023-2024

District Code: 82400
Report R0416

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Indirect Costs (Operations & Maintenance):

General Fund	4,458,737.91
Less: Capital Outlay	307,608.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,151,129.71

Direct Costs:

General Fund	30,979,490.00
Less: Capital Outlay	337,387.85
Less: Facilities Acquisition	42,521.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,380,898.47
Less: Capital Outlay	39,589.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,940,890.32

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 2023-2024

District Code: 82405
Report R0416

Southgate Community School District
13940 LEROY ST
SOUTHGATE, MI 48195

Indirect Costs (Operations & Maintenance):

General Fund	3,888,799.51
Less: Capital Outlay	7,577.60
Special Education Fund	102,000.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,983,221.91

Direct Costs:

General Fund	48,032,249.81
Less: Capital Outlay	79,642.90
Less: Facilities Acquisition	468,656.25
Special Education Fund	7,774,629.75
Less: Capital Outlay	42,055.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,909,624.31
Less: Capital Outlay	138,566.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	56,987,583.07

Special Education Indirect Cost Rate: **6.99%**
(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 2023-2024
 District Code: 82430
 Report R0416

Van Buren Public Schools
 555 W COLUMBIA AVE
 BELLEVILLE, MI 48111

Indirect Costs (Operations & Maintenance):	
General Fund	7,663,220.82
Less: Capital Outlay	215,487.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,447,732.89

Direct Costs:	
General Fund	62,414,709.87
Less: Capital Outlay	1,390,850.28
Less: Facilities Acquisition	1,534,440.25
Special Education Fund	2,228,788.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,107,496.14
Less: Capital Outlay	18,582.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	63,807,120.64

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 2023-2024

District Code: 82700
Report R0416

Detroit Achievement Academy
7000 W OUTER DR
Detroit, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	832,265.04
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)	832,265.04

Direct Costs:

General Fund	7,405,192.25
Less: Capital Outlay	102,484.65
Less: Facilities Acquisition	142,416.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	493,424.31
Less: Capital Outlay	46.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,653,668.80

Special Education Indirect Cost Rate: **10.87%**
(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 2023-2024

District Code: 82701
Report R0416

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	1,985,416.91
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)	1,985,416.91

Direct Costs:

General Fund	14,897,992.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	131,401.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	645,433.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,412,023.93

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 2023-2024

District Code: 82702
Report R0416

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	2,272,215.52
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)	2,272,215.52

Direct Costs:

General Fund	20,993,836.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	310,334.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,087,116.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,770,618.90

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 2023-2024

District Code: 82703
Report R0416

University Preparatory Art & Design
485 W MILWAUKEE ST
DETROIT, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	1,525,173.80
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)	1,525,173.80

Direct Costs:

General Fund	13,376,437.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	175,178.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	539,622.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,740,881.73

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 2023-2024

District Code: 82704
Report R0416

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Indirect Costs (Operations & Maintenance):

General Fund	291,764.72
Less: Capital Outlay	23,225.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	268,539.32

Direct Costs:

General Fund	1,957,293.51
Less: Capital Outlay	19,500.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	111,627.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,049,420.55

Special Education Indirect Cost Rate: **13.10%**
(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 2023-2024

District Code: 82705
Report R0416

Branch Line School
16360 HUBBARD ST
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):

General Fund	36,982.93
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)	36,982.93

Direct Costs:

General Fund	1,388,173.47
Less: Capital Outlay	12,255.65
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)	1,375,917.82

Special Education Indirect Cost Rate: **2.69%**
(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 2023-2024

District Code: 82706
Report R0416

The James and Grace Lee Boggs School
7600 GOETHE ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	289,376.35
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)	289,376.35

Direct Costs:

General Fund	1,882,638.80
Less: Capital Outlay	15,398.49
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)	1,867,240.31

Special Education Indirect Cost Rate: **15.50%**
(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 2023-2024

District Code: 82710
Report R0416

WAY Michigan
407 E FORT ST
DETROIT, MI 48226

Indirect Costs (Operations & Maintenance):

General Fund	47,331.88
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)	47,331.88

Direct Costs:

General Fund	2,168,486.94
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,168,486.94

Special Education Indirect Cost Rate: **2.18%**
(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 2023-2024

District Code: 82711
Report R0416

Canton Preparatory High School
46610 CHERRY HILL RD
CANTON, MI 48187

Indirect Costs (Operations & Maintenance):

General Fund	1,183,899.00
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)	1,183,899.00

Direct Costs:

General Fund	5,511,383.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,512,011.00

Special Education Indirect Cost Rate: **21.48%**
(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 2023-2024

District Code: 82713
Report R0416

New Paradigm College Prep
4001 29TH ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	663,172.97
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)	663,172.97

Direct Costs:

General Fund	2,425,358.60
Less: Capital Outlay	936.02
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)	2,424,422.58

Special Education Indirect Cost Rate: **27.35%**
(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 2023-2024

District Code: 82716
Report R0416

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	202,790.00
Less: Capital Outlay	177,991.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	24,799.00

Direct Costs:

General Fund	1,150,302.00
Less: Capital Outlay	6,414.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	49,085.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,192,973.00

Special Education Indirect Cost Rate: **2.08%**
(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 2023-2024

District Code: 82717
Report R0416

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Indirect Costs (Operations & Maintenance):

General Fund	1,541,016.00
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)	1,541,016.00

Direct Costs:

General Fund	6,517,636.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,518,264.00

Special Education Indirect Cost Rate: **23.64%**
(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 2023-2024

District Code: 82718
Report R0416

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	1,550,668.00
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)	1,550,668.00

Direct Costs:

General Fund	7,757,415.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,758,043.00

Special Education Indirect Cost Rate: **19.99%**
(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 2023-2024

District Code: 82722
Report R0416

Detroit Leadership Academy
13600 VIRGIL ST
DETROIT, MI 48223

Indirect Costs (Operations & Maintenance):

General Fund	1,293,767.84
Less: Capital Outlay	127,127.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,166,640.36

Direct Costs:

General Fund	9,296,238.64
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	633,203.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,929,442.53

Special Education Indirect Cost Rate: **11.75%**
(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 2023-2024

District Code: 82723
Report R0416

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):

General Fund	1,670,580.00
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)	1,670,580.00

Direct Costs:

General Fund	7,695,416.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,696,044.00

Special Education Indirect Cost Rate: **21.71%**
(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 2023-2024

District Code: 82724
Report R0416

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Indirect Costs (Operations & Maintenance):

General Fund	1,003,935.82
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)	1,003,935.82

Direct Costs:

General Fund	5,473,785.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	1,109,732.00
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)	4,364,053.86

Special Education Indirect Cost Rate: **23.00%**
(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 2023-2024

District Code: 82725
Report R0416

Global Heights Academy
23713 JOY RD
Dearborn Heights, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	680,402.47
Less: Capital Outlay	20,546.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	659,856.47

Direct Costs:

General Fund	3,283,827.17
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	287,508.25
Less: Capital Outlay	3,056.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,568,279.42

Special Education Indirect Cost Rate: **18.49%**
(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 2023-2024

District Code: 82727
Report R0416

Regent Park Scholars Charter Academy
15865 E 7 MILE RD
Detroit, MI 48205

Indirect Costs (Operations & Maintenance):

General Fund	1,423,638.00
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)	1,423,638.00

Direct Costs:

General Fund	7,979,831.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,980,459.00

Special Education Indirect Cost Rate: **17.84%**
(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 2023-2024

District Code: 82728
Report R0416

Jalen Rose Leadership Academy
15000 TROJAN ST
Detroit, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	597,840.89
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)	597,840.89

Direct Costs:

General Fund	6,226,208.24
Less: Capital Outlay	497.00
Less: Facilities Acquisition	781,583.05
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)	5,444,128.19

Special Education Indirect Cost Rate: **10.98%**
(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 2023-2024

District Code: 82729
Report R0416

South Canton Scholars Charter Academy
3085 S CANTON CENTER RD
Canton, MI 48188

Indirect Costs (Operations & Maintenance):

General Fund	1,555,325.00
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)	1,555,325.00

Direct Costs:

General Fund	7,247,858.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,248,486.00

Special Education Indirect Cost Rate: **21.46%**
(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 2023-2024

District Code: 82730
Report R0416

American International Academy
300 S HENRY RUFF RD
Westland, MI 48186

Indirect Costs (Operations & Maintenance):

General Fund	977,019.11
Less: Capital Outlay	102,582.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	874,436.78

Direct Costs:

General Fund	7,268,124.40
Less: Capital Outlay	18,774.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	585,277.55
Less: Capital Outlay	40,118.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,794,509.41

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 2023-2024

District Code: 82735
Report R0416

New Paradigm Glazer-Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Indirect Costs (Operations & Maintenance):

General Fund	1,148,779.65
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)	1,148,779.65

Direct Costs:

General Fund	2,649,334.88
Less: Capital Outlay	90.00
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)	2,649,244.88

Special Education Indirect Cost Rate: **43.36%**
(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 2023-2024

District Code: 82737
Report R0416

Pathways Academy
11340 E JEFFERSON AVE
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	398,945.27
Less: Capital Outlay	20,896.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	378,049.09

Direct Costs:

General Fund	2,007,850.57
Less: Capital Outlay	28,605.52
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)	1,979,245.05

Special Education Indirect Cost Rate: **19.10%**
(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 2023-2024

District Code: 82739
Report R0416

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	234,277.00
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)	234,277.00

Direct Costs:

General Fund	3,195,959.00
Less: Capital Outlay	8,871.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	272,109.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,459,197.00

Special Education Indirect Cost Rate: **6.77%**
(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 2023-2024

District Code: 82742
Report R0416

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	1,677,457.00
Less: Capital Outlay	49,535.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	264.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,628,186.00

Direct Costs:

General Fund	5,814,143.00
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	338,020.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,152,163.00

Special Education Indirect Cost Rate: **26.47%**
(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 2023-2024

District Code: 82743
Report R0416

Plymouth Scholars Charter Academy
48484 N TERRITORIAL RD
Plymouth, MI 48170

Indirect Costs (Operations & Maintenance):

General Fund	1,685,409.00
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)	1,685,409.00

Direct Costs:

General Fund	6,506,204.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,506,832.00

Special Education Indirect Cost Rate: **25.90%**
(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 2023-2024

District Code: 82744
Report R0416

Escuela Avancemos
2635 HOWARD ST
DETROIT, MI 48216

Indirect Costs (Operations & Maintenance):

General Fund	1,117,027.71
Less: Capital Outlay	2,184.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,114,843.71

Direct Costs:

General Fund	4,377,893.04
Less: Capital Outlay	651.88
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)	4,377,241.16

Special Education Indirect Cost Rate: **25.47%**
(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 2023-2024

District Code: 82745
Report R0416

Caniff Liberty Academy
2650 CANIFF ST
Hamtramck, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	1,145,864.46
Less: Capital Outlay	87,804.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,058,060.35

Direct Costs:

General Fund	5,352,000.22
Less: Capital Outlay	47,000.00
Less: Facilities Acquisition	9,430.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	533,967.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,829,537.57

Special Education Indirect Cost Rate: **18.15%**
(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 2023-2024

District Code: 82746
Report R0416

W-A-Y Academy
8701 W VERNOR HWY
Detroit, MI 48209

Indirect Costs (Operations & Maintenance):	
General Fund	407,531.36
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)	407,531.36

Direct Costs:	
General Fund	2,642,667.58
Less: Capital Outlay	25,371.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	51,777.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,669,072.74

Special Education Indirect Cost Rate: **15.27%**
(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 2023-2024

District Code: 82747
Report R0416

MacDowell Preparatory Academy
4201 W OUTER DR
Detroit, MI 48221

Indirect Costs (Operations & Maintenance):

General Fund	1,459,160.41
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)	1,459,160.41

Direct Costs:

General Fund	4,172,172.25
Less: Capital Outlay	207,739.22
Less: Facilities Acquisition	249,807.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,152.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,718,778.20

Special Education Indirect Cost Rate: **39.24%**
(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 2023-2024

District Code: 82748
Report R0416

Rutherford Winans Academy
16411 CURTIS ST
Detroit, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	531,504.00
Less: Capital Outlay	2,373.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	529,131.00

Direct Costs:

General Fund	1,906,430.00
Less: Capital Outlay	3,436.00
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)	1,902,994.00

Special Education Indirect Cost Rate: **27.81%**
(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 2023-2024

District Code: 82749
Report R0416

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):

General Fund	600,477.84
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)	600,477.84

Direct Costs:

General Fund	3,490,439.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	219,769.42
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)	3,270,670.00

Special Education Indirect Cost Rate: **18.36%**
(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 2023-2024

District Code: 82751
Report R0416

Michigan Educational Choice Center
20045 JOANN ST
DETROIT, MI 48205

Indirect Costs (Operations & Maintenance):

General Fund	572,023.96
Less: Capital Outlay	21,390.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	550,633.96

Direct Costs:

General Fund	3,031,244.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	7,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	222,248.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,246,492.63

Special Education Indirect Cost Rate: **16.96%**
(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 2023-2024

District Code: 82752
Report R0416

Capstone Academy Charter School (SDA)
13330 E JEFFERSON AVE
DETROIT, MI 48215

Indirect Costs (Operations & Maintenance):

General Fund	141,297.78
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)	141,297.78

Direct Costs:

General Fund	3,141,658.87
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,141,658.87

Special Education Indirect Cost Rate: **4.50%**
(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 2023-2024

District Code: 82754
Report R0416

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Indirect Costs (Operations & Maintenance):

General Fund	816,717.88
Less: Capital Outlay	12,651.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	804,066.78

Direct Costs:

General Fund	4,660,115.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	20,554.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	313,278.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,952,839.32

Special Education Indirect Cost Rate: **16.23%**
(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 2023-2024

District Code: 82756
Report R0416

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	534,201.00
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)	534,201.00

Direct Costs:

General Fund	4,882,136.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,882,764.00

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 2023-2024

District Code: 82757
Report R0416

Grand River Academy
28111 8 MILE RD
LIVONIA, MI 48152

Indirect Costs (Operations & Maintenance):

General Fund	1,694,180.00
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)	1,694,180.00

Direct Costs:

General Fund	7,056,193.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,056,821.00

Special Education Indirect Cost Rate: **24.01%**
(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 2023-2024

District Code: 82760
Report R0416

Cornerstone Jefferson-Douglass Academy
6861 E NEVADA ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):

General Fund	2,129,392.58
Less: Capital Outlay	213,033.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	271.57
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,916,630.33

Direct Costs:

General Fund	5,675,607.18
Less: Capital Outlay	7,636.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	424,823.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,092,794.19

Special Education Indirect Cost Rate: **31.46%**
(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 2023-2024

District Code: 82762
Report R0416

Inkster Preparatory Academy
27355 WOODSFIELD ST
Wixom, MI 48141

Indirect Costs (Operations & Maintenance):

General Fund	728,882.37
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)	728,882.37

Direct Costs:

General Fund	2,579,874.08
Less: Capital Outlay	14,078.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	231,046.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,796,841.90

Special Education Indirect Cost Rate: **26.06%**
(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 2023-2024

District Code: 82763
Report R0416

Discovery Creative Pathways
19360 HARPER AVE
Harper Woods, MI 48225

Indirect Costs (Operations & Maintenance):

General Fund	2,548,749.43
Less: Capital Outlay	119,199.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,429,550.00

Direct Costs:

General Fund	9,095,893.84
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	610,042.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,705,936.14

Special Education Indirect Cost Rate: **25.03%**
(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 2023-2024

District Code: 82765
Report R0416

Pembroke Academy
19940 MANSFIELD ST
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	1,239,493.00
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)	1,239,493.00

Direct Costs:

General Fund	4,643,417.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,644,045.00

Special Education Indirect Cost Rate: **26.69%**
(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 2023-2024

District Code: 82766
Report R0416

Westfield Charter Academy
27201 W CHICAGO
REDFORD, MI 48239

Indirect Costs (Operations & Maintenance):

General Fund	2,279,154.00
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)	2,279,154.00

Direct Costs:

General Fund	15,264,412.00
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	3,135.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,267,547.00

Special Education Indirect Cost Rate: **14.93%**
(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 2023-2024

District Code: 82767
Report R0416

Ivywood Classical Academy
14356 GENOA CT
PLYMOUTH, MI 48170

Indirect Costs (Operations & Maintenance):

General Fund	515,875.89
Less: Capital Outlay	78.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	515,797.72

Direct Costs:

General Fund	3,736,356.68
Less: Capital Outlay	61,245.28
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)	3,675,111.40

Special Education Indirect Cost Rate: **14.03%**
(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 2023-2024

District Code: 82772
Report R0416

Fostering Leadership Academy
16511 DELAWARE AVE
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):

General Fund	53,269.00
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)	53,269.00

Direct Costs:

General Fund	1,184,773.00
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	51,736.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,236,509.00

Special Education Indirect Cost Rate: **4.31%**
(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 2023-2024

District Code: 82773
Report R0416

Lincoln-King Adams-Young Academy
306 E 4TH ST
Royal Oak, MI 48067

Indirect Costs (Operations & Maintenance):

General Fund	4,684,546.41
Less: Capital Outlay	382,337.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,302,208.68

Direct Costs:

General Fund	15,045,615.75
Less: Capital Outlay	8,263.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,018,228.51
Less: Capital Outlay	4,467.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,051,113.39

Special Education Indirect Cost Rate: **26.80%**
(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 2023-2024

District Code: 82775
Report R0416

KIPP Detroit Imani Academy
19321 W CHICAGO ST
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	103,162.00
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)	103,162.00

Direct Costs:

General Fund	493,918.00
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	68,632.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	562,550.00

Special Education Indirect Cost Rate: **18.34%**
(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 2023-2024

District Code: 82776
Report R0416

SER YouthBuild Learning Academy
5200 STECKER ST
DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):

General Fund	357,925.91
Less: Capital Outlay	119,478.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	238,447.91

Direct Costs:

General Fund	1,682,397.72
Less: Capital Outlay	83,753.51
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)	1,598,644.21

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 2023-2024

District Code: 82904
Report R0416

Plymouth Educational Center Charter School
1460 E FOREST AVE
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	1,751,900.32
Less: Capital Outlay	650,919.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	46,679.51
Less: Capital Outlay	5,000.00
Total Indirect (less Capital)	1,142,660.37

Direct Costs:

General Fund	4,922,724.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	90,973.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	292,845.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,124,596.80

Special Education Indirect Cost Rate: **22.30%**
(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 2023-2024

District Code: 82910
Report R0416

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	746,732.01
Less: Capital Outlay	1,567.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	745,165.01

Direct Costs:

General Fund	4,242,221.38
Less: Capital Outlay	787.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	284,482.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,525,915.79

Special Education Indirect Cost Rate: **16.46%**
(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 2023-2024

District Code: 82915
Report R0416

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Indirect Costs (Operations & Maintenance):

General Fund	314,732.00
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)	314,732.00

Direct Costs:

General Fund	3,283,770.00
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	312,874.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,596,644.00

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 2023-2024

District Code: 82918
Report R0416

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	3,294,835.88
Less: Capital Outlay	390,996.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,903,839.68

Direct Costs:

General Fund	23,696,501.87
Less: Capital Outlay	371,443.82
Less: Facilities Acquisition	493,853.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,693,213.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,524,417.71

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 2023-2024

District Code: 82919
Report R0416

Commonwealth Community Development Academy
13477 EUREKA ST
DETROIT, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	287,925.00
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)	287,925.00

Direct Costs:

General Fund	1,986,592.00
Less: Capital Outlay	82,758.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,759.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,107,593.00

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 2023-2024

District Code: 82921
Report R0416

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Indirect Costs (Operations & Maintenance):

General Fund	699,916.23
Less: Capital Outlay	32,160.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	667,755.68

Direct Costs:

General Fund	7,179,782.42
Less: Capital Outlay	135,284.31
Less: Facilities Acquisition	1,297,693.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	447,199.70
Less: Capital Outlay	16,588.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,177,415.74

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 2023-2024

District Code: 82923
Report R0416

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Indirect Costs (Operations & Maintenance):

General Fund	2,924,726.64
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)	2,924,726.64

Direct Costs:

General Fund	23,111,596.23
Less: Capital Outlay	1,039,441.02
Less: Facilities Acquisition	783,191.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,649,798.31
Less: Capital Outlay	103,468.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,835,293.28

Special Education Indirect Cost Rate: **12.81%**
(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 2023-2024

District Code: 82925
Report R0416

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Indirect Costs (Operations & Maintenance):

General Fund	1,084,113.00
Less: Capital Outlay	13,164.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,070,949.00

Direct Costs:

General Fund	5,979,703.00
Less: Capital Outlay	287,217.00
Less: Facilities Acquisition	135,699.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	387,186.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,943,973.00

Special Education Indirect Cost Rate: **18.02%**
(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 2023-2024

District Code: 82926
Report R0416

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Indirect Costs (Operations & Maintenance):

General Fund	658,265.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	171,617.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	829,882.00

Direct Costs:

General Fund	6,042,649.00
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	12,485.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,055,134.00

Special Education Indirect Cost Rate: **13.71%**
(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 2023-2024

District Code: 82928
Report R0416

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Indirect Costs (Operations & Maintenance):

General Fund	1,978,694.68
Less: Capital Outlay	355,520.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,938.46
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,655,112.28

Direct Costs:

General Fund	7,311,597.45
Less: Capital Outlay	26,284.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	506,065.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,791,378.04

Special Education Indirect Cost Rate: **21.24%**
(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 2023-2024

District Code: 82929
Report R0416

Detroit Academy of Arts and Sciences
2985 E JEFFERSON AVE
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	1,674,032.93
Less: Capital Outlay	9,857.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,664,175.93

Direct Costs:

General Fund	12,291,749.17
Less: Capital Outlay	57,609.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,017,741.11
Less: Capital Outlay	4,711.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,247,170.10

Special Education Indirect Cost Rate: **12.56%**
(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 2023-2024

District Code: 82930
Report R0416

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Indirect Costs (Operations & Maintenance):

General Fund	950,700.20
Less: Capital Outlay	84,680.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	866,019.68

Direct Costs:

General Fund	5,612,606.56
Less: Capital Outlay	56,560.58
Less: Facilities Acquisition	527,435.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	366,732.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,395,343.17

Special Education Indirect Cost Rate: **16.05%**
(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 2023-2024

District Code: 82933
Report R0416

Barack Obama Leadership Academy
10800 E CANFIELD ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	662,359.00
Less: Capital Outlay	36,221.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	626,138.00

Direct Costs:

General Fund	4,237,971.00
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	369,879.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,607,850.00

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 2023-2024

District Code: 82937
Report R0416

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Indirect Costs (Operations & Maintenance):

General Fund	515,596.37
Less: Capital Outlay	14,287.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	501,309.25

Direct Costs:

General Fund	4,351,637.58
Less: Capital Outlay	111,498.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,800.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,622,939.75

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 2023-2024

District Code: 82938
Report R0416

Summit Academy North
18601 MIDDLEBELT RD
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	2,034,381.00
Less: Capital Outlay	560,585.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,473,796.00

Direct Costs:

General Fund	18,832,726.00
Less: Capital Outlay	80,392.00
Less: Facilities Acquisition	1,341,799.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	516,667.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,927,202.00

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 2023-2024

District Code: 82940
Report R0416

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	1,618,089.37
Less: Capital Outlay	96,910.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,521,179.18

Direct Costs:

General Fund	12,516,367.97
Less: Capital Outlay	72,060.00
Less: Facilities Acquisition	925,127.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	888,666.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,407,847.22

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 2023-2024

District Code: 82941
Report R0416

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	2,053,326.55
Less: Capital Outlay	288,747.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,764,578.84

Direct Costs:

General Fund	21,049,178.47
Less: Capital Outlay	138,105.00
Less: Facilities Acquisition	652,169.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,314,690.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,573,594.36

Special Education Indirect Cost Rate: **8.18%**
(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 2023-2024

District Code: 82942
Report R0416

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Indirect Costs (Operations & Maintenance):

General Fund	799,513.97
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)	799,513.97

Direct Costs:

General Fund	5,159,404.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	8,908.00
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)	5,150,496.13

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 2023-2024

District Code: 82943
Report R0416

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	398,532.00
Less: Capital Outlay	89,124.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	309,408.00

Direct Costs:

General Fund	3,990,610.00
Less: Capital Outlay	26,738.00
Less: Facilities Acquisition	1,400,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	124,010.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,687,882.00

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 2023-2024

District Code: 82945
Report R0416

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Indirect Costs (Operations & Maintenance):

General Fund	2,701,909.59
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)	2,701,909.59

Direct Costs:

General Fund	11,731,556.95
Less: Capital Outlay	2,514.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,019,641.12
Less: Capital Outlay	3,074.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,745,609.76

Special Education Indirect Cost Rate: **21.20%**
(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 2023-2024

District Code: 82947
Report R0416

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Indirect Costs (Operations & Maintenance):

General Fund	467,603.62
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)	467,603.62

Direct Costs:

General Fund	3,279,015.25
Less: Capital Outlay	44,509.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	214,202.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,448,709.03

Special Education Indirect Cost Rate: **13.56%**
(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 2023-2024

District Code: 82950
Report R0416

Universal Academy
4833 OGDEN ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	556,485.03
Less: Capital Outlay	4,821.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	551,663.42

Direct Costs:

General Fund	6,987,031.97
Less: Capital Outlay	156,353.13
Less: Facilities Acquisition	326,268.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	804,110.73
Less: Capital Outlay	124,094.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,184,426.53

Special Education Indirect Cost Rate: **7.68%**
(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 2023-2024

District Code: 82953
Report R0416

Detroit Service Learning Academy
21605 W 7 MILE RD
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	2,810,751.66
Less: Capital Outlay	709,642.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,101,109.23

Direct Costs:

General Fund	15,557,918.07
Less: Capital Outlay	741,126.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,229,235.44
Less: Capital Outlay	170,845.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,875,181.19

Special Education Indirect Cost Rate: **13.24%**
(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 2023-2024

District Code: 82956
Report R0416

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Indirect Costs (Operations & Maintenance):

General Fund	2,025,495.32
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)	2,025,495.32

Direct Costs:

General Fund	10,732,726.59
Less: Capital Outlay	128,554.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	863,093.64
Less: Capital Outlay	40,819.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,426,445.55

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 2023-2024

District Code: 82957
Report R0416

Hope of Detroit Academy
4443 N CAMPBELL ST
DETROIT, MI 48210

Indirect Costs (Operations & Maintenance):

General Fund	1,463,194.94
Less: Capital Outlay	134,161.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,329,033.23

Direct Costs:

General Fund	9,648,498.73
Less: Capital Outlay	127,601.01
Less: Facilities Acquisition	26,401.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	879,084.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,373,581.01

Special Education Indirect Cost Rate: **12.81%**
(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 2023-2024

District Code: 82958
Report R0416

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):

General Fund	568,719.40
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)	568,719.40

Direct Costs:

General Fund	3,100,536.30
Less: Capital Outlay	23,240.70
Less: Facilities Acquisition	332,434.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	158,918.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,903,779.89

Special Education Indirect Cost Rate: **19.59%**
(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 2023-2024

District Code: 82959
Report R0416

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Indirect Costs (Operations & Maintenance):

General Fund	376,216.50
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)	376,216.50

Direct Costs:

General Fund	2,960,220.64
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	223,052.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,183,273.40

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 2023-2024

District Code: 82963
Report R0416

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Indirect Costs (Operations & Maintenance):

General Fund	1,069,031.00
Less: Capital Outlay	423,373.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	645,658.00

Direct Costs:

General Fund	6,834,535.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	507,555.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	561,650.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,888,630.00

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 2023-2024

District Code: 82967
Report R0416

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Indirect Costs (Operations & Maintenance):

General Fund	1,443,726.00
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)	1,443,726.00

Direct Costs:

General Fund	5,393,234.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,393,862.00

Special Education Indirect Cost Rate: **26.77%**
(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 2023-2024

District Code: 82968
Report R0416

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Indirect Costs (Operations & Maintenance):

General Fund	1,482,237.00
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)	1,482,237.00

Direct Costs:

General Fund	5,884,628.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,885,256.00

Special Education Indirect Cost Rate: **25.19%**
(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 2023-2024

District Code: 82969
Report R0416

Creative Montessori Academy
12701 MCCANN ST
SOUTHGATE, MI 48195

Indirect Costs (Operations & Maintenance):

General Fund	743,117.03
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)	743,117.03

Direct Costs:

General Fund	7,373,941.96
Less: Capital Outlay	1,181.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	421,931.25
Less: Capital Outlay	14,078.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,780,613.05

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 2023-2024

District Code: 82970
Report R0416

Warrendale Charter Academy
19400 SAWYER ST
DETROIT, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	1,494,342.00
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)	1,494,342.00

Direct Costs:

General Fund	7,844,647.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,845,275.00

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 2023-2024

District Code: 82973
Report R0416

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	608,377.59
Less: Capital Outlay	53,006.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	555,371.59

Direct Costs:

General Fund	7,473,980.05
Less: Capital Outlay	90,681.69
Less: Facilities Acquisition	236,922.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	435,733.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,582,110.00

Special Education Indirect Cost Rate: **7.32%**
(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 2023-2024

District Code: 82974
Report R0416

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Indirect Costs (Operations & Maintenance):

General Fund	1,471,387.00
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)	1,471,387.00

Direct Costs:

General Fund	7,419,452.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,420,080.00

Special Education Indirect Cost Rate: **19.83%**
(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 2023-2024

District Code: 82975
Report R0416

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Indirect Costs (Operations & Maintenance):

General Fund	2,860,062.65
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)	2,860,062.65

Direct Costs:

General Fund	9,574,303.61
Less: Capital Outlay	94,292.00
Less: Facilities Acquisition	45,495.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	594,762.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,029,279.30

Special Education Indirect Cost Rate: **28.52%**
(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 2023-2024

District Code: 82976
Report R0416

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Indirect Costs (Operations & Maintenance):

General Fund	1,321,354.00
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)	1,321,354.00

Direct Costs:

General Fund	5,810,924.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,811,552.00

Special Education Indirect Cost Rate: **22.74%**
(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 2023-2024

District Code: 82977
Report R0416

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	955,687.00
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)	955,687.00

Direct Costs:

General Fund	5,818,468.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,819,096.00

Special Education Indirect Cost Rate: **16.42%**
(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 2023-2024

District Code: 82979
Report R0416

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Indirect Costs (Operations & Maintenance):

General Fund	1,581,403.00
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)	1,581,403.00

Direct Costs:

General Fund	8,110,918.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,111,546.00

Special Education Indirect Cost Rate: **19.50%**
(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 2023-2024

District Code: 82981
Report R0416

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Indirect Costs (Operations & Maintenance):

General Fund	762,803.00
Less: Capital Outlay	115,104.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	647,699.00

Direct Costs:

General Fund	5,377,635.00
Less: Capital Outlay	6,855.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	316,517.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,687,297.00

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 2023-2024

District Code: 82982
Report R0416

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Indirect Costs (Operations & Maintenance):

General Fund	745,294.40
Less: Capital Outlay	105,702.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	639,591.62

Direct Costs:

General Fund	8,429,622.30
Less: Capital Outlay	4,123.40
Less: Facilities Acquisition	399,614.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	756,667.39
Less: Capital Outlay	18,690.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,763,861.07

Special Education Indirect Cost Rate: **7.30%**
(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 2023-2024

District Code: 82983
Report R0416

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	2,396,175.12
Less: Capital Outlay	416,623.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,979,552.04

Direct Costs:

General Fund	18,970,381.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	4,778,475.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	815,719.05
Less: Capital Outlay	2,132.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,005,493.22

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 2023-2024

District Code: 82985
Report R0416

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Indirect Costs (Operations & Maintenance):

General Fund	1,342,068.00
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)	1,342,068.00

Direct Costs:

General Fund	7,999,615.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,000,243.00

Special Education Indirect Cost Rate: **16.78%**
(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 2023-2024

District Code: 82986
Report R0416

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	814,612.88
Less: Capital Outlay	53,227.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	761,385.00

Direct Costs:

General Fund	8,450,947.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	1,150,669.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	577,237.16
Less: Capital Outlay	5,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,872,515.78

Special Education Indirect Cost Rate: **9.67%**
(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 2023-2024

District Code: 82987
Report R0416

Frontier International Academy
13200 CONANT ST
DETROIT, MI 48212

Indirect Costs (Operations & Maintenance):

General Fund	1,944,259.55
Less: Capital Outlay	625,184.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,319,075.19

Direct Costs:

General Fund	13,657,303.05
Less: Capital Outlay	2.65
Less: Facilities Acquisition	4,636,508.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	852,606.57
Less: Capital Outlay	5,053.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,868,345.74

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 2023-2024

District Code: 82991
Report R0416

Covenant Schools Detroit
1450 25TH ST
DETROIT, MI 48216

Indirect Costs (Operations & Maintenance):

General Fund	1,033,230.00
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)	1,033,230.00

Direct Costs:

General Fund	6,929,028.00
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)	6,929,028.00

Special Education Indirect Cost Rate: **14.91%**
(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 2023-2024

District Code: 82994
Report R0416

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Indirect Costs (Operations & Maintenance):

General Fund	1,154,097.56
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)	1,154,097.56

Direct Costs:

General Fund	8,358,656.82
Less: Capital Outlay	35,633.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	700,840.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,023,862.97

Special Education Indirect Cost Rate: **12.79%**
(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 2023-2024

District Code: 82995
Report R0416

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Indirect Costs (Operations & Maintenance):

General Fund	1,466,625.00
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)	1,466,625.00

Direct Costs:

General Fund	6,984,083.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,984,711.00

Special Education Indirect Cost Rate: **21.00%**
(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 2023-2024

District Code: 82996
Report R0416

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Indirect Costs (Operations & Maintenance):

General Fund	33,357.00
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)	33,357.00

Direct Costs:

General Fund	1,670,674.00
Less: Capital Outlay	19,059.00
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)	1,651,615.00

Special Education Indirect Cost Rate: **2.02%**
(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 2023-2024

District Code: 82997
Report R0416

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Indirect Costs (Operations & Maintenance):

General Fund	1,428,894.00
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)	1,428,894.00

Direct Costs:

General Fund	6,562,018.00
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	628.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,562,646.00

Special Education Indirect Cost Rate: **21.77%**
(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 2023-2024

District Code: 83010
Report R0416

Cadillac Area Public Schools
421 S MITCHELL ST
CADILLAC, MI 49601

Indirect Costs (Operations & Maintenance):

General Fund	7,512,456.46
Less: Capital Outlay	2,629,072.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,883,383.47

Direct Costs:

General Fund	32,295,655.47
Less: Capital Outlay	263,424.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,227,428.48
Less: Capital Outlay	615,024.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,644,635.32

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 2023-2024

District Code: 83060
Report R0416

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Indirect Costs (Operations & Maintenance):

General Fund	1,327,177.89
Less: Capital Outlay	358,898.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	968,279.41

Direct Costs:

General Fund	11,007,777.51
Less: Capital Outlay	36,799.22
Less: Facilities Acquisition	149,436.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	875,323.39
Less: Capital Outlay	77,470.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,619,394.63

Special Education Indirect Cost Rate: **8.33%**
(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 2023-2024

District Code: 83070
Report R0416

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Indirect Costs (Operations & Maintenance):

General Fund	2,174,188.43
Less: Capital Outlay	1,279,446.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	894,742.35

Direct Costs:

General Fund	7,138,647.83
Less: Capital Outlay	94,983.26
Less: Facilities Acquisition	2,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	576,378.17
Less: Capital Outlay	54,207.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,563,335.51

Special Education Indirect Cost Rate: **11.83%**
(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 2023-2024

District Code: 83900
Report R0416

Highpoint Virtual Academy of Michigan
210 E MESICK AVE
Mesick, MI 49668

Indirect Costs (Operations & Maintenance):

General Fund	192,562.96
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)	192,562.96

Direct Costs:

General Fund	27,478,664.74
Less: Capital Outlay	101,293.74
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)	27,377,371.00

Special Education Indirect Cost Rate: **0.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)