

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 01010  
Report R0416

Alcona Community Schools  
51 N BARLOW RD  
HARRISVILLE, MI 48740

**Indirect Costs (Operations & Maintenance):**

General Fund	996,668.91
Less: Capital Outlay	21,849.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	974,819.91

**Direct Costs:**

General Fund	11,181,873.41
Less: Capital Outlay	1,112,416.33
Less: Facilities Acquisition	112,295.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	606,316.86
Less: Capital Outlay	41,403.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,522,075.66

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 2024-2025**

District Code: 02010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	105,760.48
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)	105,760.48

**Direct Costs:**

General Fund	759,030.77
Less: Capital Outlay	3,427.46
Less: Facilities Acquisition	4,607.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	58,899.80
Less: Capital Outlay	6,150.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	803,745.54

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 2024-2025**

District Code: 02020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	207,094.74
Less: Capital Outlay	1,897.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	205,197.21

**Direct Costs:**

General Fund	1,263,426.94
Less: Capital Outlay	14,183.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	131,503.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,380,746.64

Special Education Indirect Cost Rate: **14.86%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 02070  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	915,476.65
Less: Capital Outlay	81,189.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	834,287.28

**Direct Costs:**

General Fund	8,907,653.24
Less: Capital Outlay	281,985.44
Less: Facilities Acquisition	321,664.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	384,274.92
Less: Capital Outlay	519.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,687,758.62

Special Education Indirect Cost Rate: **9.60%**  
(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 2024-2025**

District Code: 02080  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	408,101.38
Less: Capital Outlay	11,099.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,021.61
Less: Capital Outlay	0.00
Total Indirect (less Capital)	409,023.78

**Direct Costs:**

General Fund	4,758,869.99
Less: Capital Outlay	349,758.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	311,550.69
Less: Capital Outlay	9,914.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,710,747.65

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 2024-2025**

District Code: 03010  
Report R0416

Plainwell Community Schools  
600 SCHOOL DR  
PLAINWELL, MI 49080

**Indirect Costs (Operations & Maintenance):**

General Fund	4,462,398.96
Less: Capital Outlay	222,999.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,239,399.78

**Direct Costs:**

General Fund	31,631,017.78
Less: Capital Outlay	699,734.29
Less: Facilities Acquisition	124,953.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,535,629.58
Less: Capital Outlay	114,969.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,226,990.33

Special Education Indirect Cost Rate: **13.15%**  
(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 2024-2025**

District Code: 03020  
Report R0416

Otsego Public Schools  
400 SHERWOOD ST  
OTSEGO, MI 49078

**Indirect Costs (Operations & Maintenance):**

General Fund	3,553,647.57
Less: Capital Outlay	45,645.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,508,001.94

**Direct Costs:**

General Fund	29,191,264.58
Less: Capital Outlay	123,818.62
Less: Facilities Acquisition	306,774.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,534,847.65
Less: Capital Outlay	128,782.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,166,736.69

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 2024-2025**

District Code: 03030  
Report R0416

Allegan Public Schools  
550 5TH ST  
ALLEGAN, MI 49010

**Indirect Costs (Operations & Maintenance):**

General Fund	3,529,861.75
Less: Capital Outlay	106,290.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,423,571.56

**Direct Costs:**

General Fund	27,417,190.92
Less: Capital Outlay	798,455.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,417,763.07
Less: Capital Outlay	700.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,035,798.37

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



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 03040  
Report R0416

Wayland Union Schools  
850 E SUPERIOR ST  
WAYLAND, MI 49348

**Indirect Costs (Operations & Maintenance):**

General Fund	3,422,584.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,422,584.67

**Direct Costs:**

General Fund	36,706,656.49
Less: Capital Outlay	659,682.93
Less: Facilities Acquisition	685,835.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,631,920.43
Less: Capital Outlay	432,408.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,560,650.66

Special Education Indirect Cost Rate: **9.11%**  
(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 2024-2025**

District Code: 03050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,010,625.41
Less: Capital Outlay	7,307.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,003,317.58

**Direct Costs:**

General Fund	16,927,428.88
Less: Capital Outlay	144,875.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,468,293.45
Less: Capital Outlay	203,067.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,047,779.59

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 2024-2025**

District Code: 03060  
Report R0416

Martin Public Schools  
1556 CHALMERS  
MARTIN, MI 49070

**Indirect Costs (Operations & Maintenance):**

General Fund	841,435.89
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)	841,435.89

**Direct Costs:**

General Fund	7,373,461.22
Less: Capital Outlay	54,005.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	386,845.49
Less: Capital Outlay	16,440.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,689,860.70

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 2024-2025**

District Code: 03070  
Report R0416

Hopkins Public Schools  
400 S CLARK ST  
HOPKINS, MI 49328

**Indirect Costs (Operations & Maintenance):**

General Fund	2,193,189.45
Less: Capital Outlay	2,059.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	21,985.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,213,114.51

**Direct Costs:**

General Fund	17,839,650.55
Less: Capital Outlay	403,730.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,085,942.01
Less: Capital Outlay	143,677.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,378,185.31

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 2024-2025**

District Code: 03080  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	860,417.44
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)	860,417.44

**Direct Costs:**

General Fund	11,023,585.60
Less: Capital Outlay	6,285.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	376,104.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,393,404.71

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 2024-2025**

District Code: 03100  
Report R0416

Hamilton Community Schools  
4815 136TH AVE  
HAMILTON, MI 49419

**Indirect Costs (Operations & Maintenance):**

General Fund	3,435,525.98
Less: Capital Outlay	697,213.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,738,312.08

**Direct Costs:**

General Fund	36,630,848.74
Less: Capital Outlay	1,122,915.91
Less: Facilities Acquisition	148,330.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,533,434.89
Less: Capital Outlay	93,869.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,799,167.68

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 2024-2025**  
District Code: 03440  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	64,730.42
Less: Capital Outlay	925.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	63,805.42

**Direct Costs:**

General Fund	782,235.82
Less: Capital Outlay	802.10
Less: Facilities Acquisition	32,267.00
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)	749,166.72

Special Education Indirect Cost Rate: **8.52%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 03900

Report R0416

Innocademy Allegan Campus  
2611 56TH ST  
FENNVILLE, MI 49408

**Indirect Costs (Operations & Maintenance):**

General Fund	149,932.59
Less: Capital Outlay	26,435.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	123,497.59

**Direct Costs:**

General Fund	1,139,599.16
Less: Capital Outlay	28,530.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,111,068.21

Special Education Indirect Cost Rate: **11.12%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 03902  
Report R0416

Outlook Academy  
310 THOMAS ST  
ALLEGAN, MI 49010

**Indirect Costs (Operations & Maintenance):**

General Fund	48,727.68
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	48,727.68

**Direct Costs:**

General Fund	1,250,441.64
Less: Capital Outlay	3,058.29
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)	1,247,383.35

Special Education Indirect Cost Rate: **3.91%**  
(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 2024-2025**

District Code: 04010  
Report R0416

Alpena Public Schools  
2373 GORDON RD  
ALPENA, MI 49707

**Indirect Costs (Operations & Maintenance):**

General Fund	5,147,184.59
Less: Capital Outlay	98,990.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,171.50
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,051,365.18

**Direct Costs:**

General Fund	47,372,140.85
Less: Capital Outlay	766,345.53
Less: Facilities Acquisition	446,149.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,024,520.05
Less: Capital Outlay	17,511.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,166,654.98

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 05010  
Report R0416

Alba Public Schools  
5935 ELM ST  
ELMIRA, MI 49730

**Indirect Costs (Operations & Maintenance):**

General Fund	314,829.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	314,829.70

**Direct Costs:**

General Fund	1,377,534.61
Less: Capital Outlay	31,925.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	105,133.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,450,743.12

Special Education Indirect Cost Rate: **21.70%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 05035  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	832,450.62
Less: Capital Outlay	146,514.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	685,936.62

**Direct Costs:**

General Fund	5,261,943.18
Less: Capital Outlay	131,392.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	334,175.58
Less: Capital Outlay	10,264.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,454,461.21

Special Education Indirect Cost Rate: **12.58%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 05040  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	986,165.75
Less: Capital Outlay	79,436.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	906,729.50

**Direct Costs:**

General Fund	4,891,824.05
Less: Capital Outlay	124,143.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	357,581.52
Less: Capital Outlay	7,077.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,118,183.94

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 2024-2025**

District Code: 05060  
Report R0416

Elk Rapids Schools  
308 MEGUZEE PT  
ELK RAPIDS, MI 49629

**Indirect Costs (Operations & Maintenance):**

General Fund	1,377,180.83
Less: Capital Outlay	44,479.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,332,701.11

**Direct Costs:**

General Fund	14,057,859.92
Less: Capital Outlay	312,748.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	835,597.71
Less: Capital Outlay	37,107.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,543,601.20

Special Education Indirect Cost Rate: **9.16%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 05065  
Report R0416

Ellsworth Community School  
9467 PARK ST  
ELLSWORTH, MI 49729

**Indirect Costs (Operations & Maintenance):**

General Fund	421,258.79
Less: Capital Outlay	60,293.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	360,965.76

**Direct Costs:**

General Fund	3,810,174.15
Less: Capital Outlay	68,039.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	191,342.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,933,476.82

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 2024-2025**

District Code: 05070  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,424,279.38
Less: Capital Outlay	51,001.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	630.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,373,908.32

**Direct Costs:**

General Fund	10,773,134.13
Less: Capital Outlay	53,304.01
Less: Facilities Acquisition	2,750.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	891,524.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,608,604.13

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 2024-2025**

District Code: 06020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	749,899.24
Less: Capital Outlay	165,360.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,933.74
Less: Capital Outlay	0.00
Total Indirect (less Capital)	591,472.48

**Direct Costs:**

General Fund	5,397,981.75
Less: Capital Outlay	381,116.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	401,050.59
Less: Capital Outlay	24,352.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,393,563.48

Special Education Indirect Cost Rate: **10.97%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 06050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,883,715.46
Less: Capital Outlay	563,966.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,319,748.52

**Direct Costs:**

General Fund	17,709,747.58
Less: Capital Outlay	454,805.55
Less: Facilities Acquisition	465,170.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,265,346.93
Less: Capital Outlay	7,309.04
Less: Facilities Acquisition	54,427.28
Total Direct (less Capital)	17,993,382.64

Special Education Indirect Cost Rate: **12.89%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 07010  
Report R0416

Arvon Township School District  
21798 SKANEE RD  
SKANEE, MI 49962

**Indirect Costs (Operations & Maintenance):**

General Fund	41,276.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	41,276.00

**Direct Costs:**

General Fund	484,859.00
Less: Capital Outlay	27,115.00
Less: Facilities Acquisition	22,550.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,502.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	440,696.00

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 2024-2025**

District Code: 07020

Report R0416

Baraga Area Schools

210 LYONS ST

BARAGA, MI 49908

**Indirect Costs (Operations & Maintenance):**

General Fund	559,121.13
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)	559,121.13

**Direct Costs:**

General Fund	5,404,754.05
Less: Capital Outlay	25,469.00
Less: Facilities Acquisition	43,279.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	263,248.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,599,253.98

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 2024-2025**

District Code: 07040  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,068,743.63
Less: Capital Outlay	152,196.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,197.87
Less: Capital Outlay	0.00
Total Indirect (less Capital)	939,745.49

**Direct Costs:**

General Fund	7,970,227.44
Less: Capital Outlay	925,381.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	420,103.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,464,949.54

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 2024-2025**

District Code: 08010  
Report R0416

Delton Kellogg Schools  
327 N GROVE ST  
DELTON, MI 49046

**Indirect Costs (Operations & Maintenance):**

General Fund	1,277,933.85
Less: Capital Outlay	2,056.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,275,877.60

**Direct Costs:**

General Fund	13,394,844.86
Less: Capital Outlay	99,726.84
Less: Facilities Acquisition	73,540.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	853,944.67
Less: Capital Outlay	28,304.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,047,217.41

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 2024-2025**

District Code: 08030  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	4,288,050.57
Less: Capital Outlay	19,879.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,268,170.71

**Direct Costs:**

General Fund	31,082,022.01
Less: Capital Outlay	697,673.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,744,836.18
Less: Capital Outlay	126,938.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,002,246.12

Special Education Indirect Cost Rate: **13.34%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 08050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	4,452,218.73
Less: Capital Outlay	357,282.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	870.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,095,806.24

**Direct Costs:**

General Fund	41,827,001.45
Less: Capital Outlay	631,357.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,178,636.10
Less: Capital Outlay	359,438.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,014,841.84

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 2024-2025**

District Code: 09010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	8,890,510.25
Less: Capital Outlay	185,415.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,169.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,711,264.09

**Direct Costs:**

General Fund	89,361,670.45
Less: Capital Outlay	720,866.62
Less: Facilities Acquisition	4,652,596.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,564,051.92
Less: Capital Outlay	37,323.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	88,514,935.80

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 2024-2025**

District Code: 09030  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	4,652,612.49
Less: Capital Outlay	1,378,135.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,274,476.80

**Direct Costs:**

General Fund	29,585,353.06
Less: Capital Outlay	471,545.74
Less: Facilities Acquisition	503,627.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,914,181.52
Less: Capital Outlay	127,597.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,396,763.01

Special Education Indirect Cost Rate: **10.77%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 09050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,006,952.99
Less: Capital Outlay	68,460.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	878.87
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,939,371.86

**Direct Costs:**

General Fund	16,060,375.50
Less: Capital Outlay	7,000.59
Less: Facilities Acquisition	185,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	902,585.64
Less: Capital Outlay	61,257.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,709,203.55

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 2024-2025**

District Code: 09090

Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,515,389.49
Less: Capital Outlay	5,876.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	65,557.95
Less: Capital Outlay	52,892.10
Total Indirect (less Capital)	1,522,178.44

**Direct Costs:**

General Fund	13,355,544.83
Less: Capital Outlay	85,000.00
Less: Facilities Acquisition	357,009.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	990,672.64
Less: Capital Outlay	29,203.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,875,003.97

Special Education Indirect Cost Rate: **10.97%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 09901  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	388,278.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	388,278.70

**Direct Costs:**

General Fund	1,984,341.06
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	40,606.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,011,661.74

Special Education Indirect Cost Rate: **19.30%**  
(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 2024-2025**

District Code: 09902

Report R0416

State Street Academy  
1110 STATE ST  
BAY CITY, MI 48706

**Indirect Costs (Operations & Maintenance):**

General Fund	338,512.00
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)	338,512.00

**Direct Costs:**

General Fund	2,838,882.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	8,489.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	265,776.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,096,169.00

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 2024-2025**

District Code: 09903  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	737,694.98
Less: Capital Outlay	900.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	736,794.03

**Direct Costs:**

General Fund	5,130,483.32
Less: Capital Outlay	114,750.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	480,460.32
Less: Capital Outlay	6,116.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,490,076.80

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 2024-2025**

District Code: 10015  
Report R0416

Benzie County Central Schools  
9300 HOMESTEAD RD  
BENZONIA, MI 49616

**Indirect Costs (Operations & Maintenance):**

General Fund	2,271,460.74
Less: Capital Outlay	102,731.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,168,729.23

**Direct Costs:**

General Fund	16,377,311.51
Less: Capital Outlay	451,805.42
Less: Facilities Acquisition	36,529.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,145,363.89
Less: Capital Outlay	247,243.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,787,096.96

Special Education Indirect Cost Rate: **12.92%**  
(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 2024-2025**

District Code: 10025  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,132,400.47
Less: Capital Outlay	92,889.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,039,511.04

**Direct Costs:**

General Fund	8,079,352.56
Less: Capital Outlay	66,522.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	559,879.78
Less: Capital Outlay	3,576.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,569,134.03

Special Education Indirect Cost Rate: **12.13%**  
(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 2024-2025**

District Code: 11010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	3,830,927.95
Less: Capital Outlay	1,303,867.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	399,343.38
Less: Capital Outlay	389,918.44
Total Indirect (less Capital)	2,536,485.69

**Direct Costs:**

General Fund	32,752,514.82
Less: Capital Outlay	101,022.15
Less: Facilities Acquisition	2,596,781.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,450,813.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,505,525.50

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 11020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	3,909,008.33
Less: Capital Outlay	50,336.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,858,671.57

**Direct Costs:**

General Fund	34,036,313.63
Less: Capital Outlay	565,676.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,775,313.89
Less: Capital Outlay	73,911.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,172,039.11

Special Education Indirect Cost Rate: **10.97%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 11030  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	3,461,568.06
Less: Capital Outlay	16,231.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,445,336.47

**Direct Costs:**

General Fund	32,972,695.81
Less: Capital Outlay	463,938.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,942,752.48
Less: Capital Outlay	80,078.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,371,430.87

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 2024-2025**

District Code: 11033  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,319,880.49
Less: Capital Outlay	202,766.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,117,114.49

**Direct Costs:**

General Fund	9,454,470.25
Less: Capital Outlay	249,223.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	341,420.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,546,668.17

Special Education Indirect Cost Rate: **11.70%**  
(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 2024-2025**

District Code: 11200  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	3,329,097.74
Less: Capital Outlay	50,374.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,278,723.08

**Direct Costs:**

General Fund	14,616,758.54
Less: Capital Outlay	181,837.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	828,805.58
Less: Capital Outlay	4,727.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,258,999.03

Special Education Indirect Cost Rate: **21.49%**  
(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 2024-2025**

District Code: 11210  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,950,029.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,950,029.25

**Direct Costs:**

General Fund	17,650,111.66
Less: Capital Outlay	372,871.38
Less: Facilities Acquisition	681,869.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,066,129.25
Less: Capital Outlay	17,025.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,644,474.57

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 11240  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	4,882,849.41
Less: Capital Outlay	319,279.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,563,570.14

**Direct Costs:**

General Fund	69,562,673.52
Less: Capital Outlay	2,898,806.07
Less: Facilities Acquisition	5,902,950.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,507,850.06
Less: Capital Outlay	149,666.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,119,101.10

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 2024-2025**

District Code: 11250  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,264,942.78
Less: Capital Outlay	319,847.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	945,095.78

**Direct Costs:**

General Fund	8,268,854.31
Less: Capital Outlay	1,455.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	597,976.91
Less: Capital Outlay	58,453.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,806,922.36

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 2024-2025**

District Code: 11300  
Report R0416

Niles Community Schools  
1 TYLER ST  
NILES, MI 49120

**Indirect Costs (Operations & Maintenance):**

General Fund	4,692,135.08
Less: Capital Outlay	395,720.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,296,415.00

**Direct Costs:**

General Fund	40,213,487.10
Less: Capital Outlay	330,615.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,200,491.95
Less: Capital Outlay	20,698.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,062,664.98

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 11310  
Report R0416

Buchanan Community Schools  
401 W CHICAGO ST  
BUCHANAN, MI 49107

**Indirect Costs (Operations & Maintenance):**

General Fund	3,549,529.25
Less: Capital Outlay	147,954.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,401,574.75

**Direct Costs:**

General Fund	19,038,837.71
Less: Capital Outlay	656,689.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,373,339.96
Less: Capital Outlay	195,203.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,560,284.65

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 2024-2025**

District Code: 11320  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,747,591.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,747,591.25

**Direct Costs:**

General Fund	18,223,783.83
Less: Capital Outlay	11,834.59
Less: Facilities Acquisition	727,099.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,472,200.15
Less: Capital Outlay	40,778.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,916,271.51

Special Education Indirect Cost Rate: **9.24%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 11330  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,547,492.19
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)	1,547,492.19

**Direct Costs:**

General Fund	15,505,754.96
Less: Capital Outlay	198,530.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,406,723.25
Less: Capital Outlay	140,400.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,573,547.45

Special Education Indirect Cost Rate: **9.34%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 11340  
Report R0416

Bridgman Public Schools  
9964 GAST RD  
BRIDGMAN, MI 49106

**Indirect Costs (Operations & Maintenance):**

General Fund	1,687,867.41
Less: Capital Outlay	41,589.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,646,277.83

**Direct Costs:**

General Fund	14,491,061.93
Less: Capital Outlay	117,086.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	659,392.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,033,367.90

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 2024-2025**

District Code: 11670  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	70,601.78
Less: Capital Outlay	18,434.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	52,167.01

**Direct Costs:**

General Fund	789,582.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	16,990.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	50,105.57
Less: Capital Outlay	611.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	822,086.79

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 2024-2025**  
District Code: 11830  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	107,036.31
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)	107,036.31

**Direct Costs:**

General Fund	819,596.62
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	83,722.85
Less: Capital Outlay	5,063.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	898,256.47

Special Education Indirect Cost Rate: **11.92%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 11900  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	23,485.12
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)	23,485.12

**Direct Costs:**

General Fund	985,796.15
Less: Capital Outlay	33,043.37
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)	952,752.78

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 2024-2025**

District Code: 11901  
Report R0416

Countryside Academy  
4800 MEADOWBROOK RD  
BENTON HARBOR, MI 49022

**Indirect Costs (Operations & Maintenance):**

General Fund	571,180.98
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)	571,180.98

**Direct Costs:**

General Fund	8,868,446.79
Less: Capital Outlay	56,488.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	549,456.92
Less: Capital Outlay	36,037.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,325,377.88

Special Education Indirect Cost Rate: **6.13%**  
(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 2024-2025**

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	669,785.29
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)	669,785.29

**Direct Costs:**

General Fund	5,934,803.05
Less: Capital Outlay	88,623.69
Less: Facilities Acquisition	196,900.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	585,693.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,234,972.47

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 2024-2025**

District Code: 11904  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	316,751.25
Less: Capital Outlay	45,045.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	271,705.81

**Direct Costs:**

General Fund	2,735,081.52
Less: Capital Outlay	50,056.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	280,004.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,965,029.50

Special Education Indirect Cost Rate: **9.16%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 12010  
Report R0416

Coldwater Community Schools  
401 SAUK RIVER DR  
COLDWATER, MI 49036

**Indirect Costs (Operations & Maintenance):**

General Fund	3,306,433.55
Less: Capital Outlay	217,979.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,522.35
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,092,976.55

**Direct Costs:**

General Fund	35,811,319.88
Less: Capital Outlay	577,296.22
Less: Facilities Acquisition	2,990,738.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,535,327.84
Less: Capital Outlay	125,139.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,653,473.56

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 2024-2025**

District Code: 12020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,659,000.38
Less: Capital Outlay	1,589,948.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,069,051.74

**Direct Costs:**

General Fund	12,787,143.41
Less: Capital Outlay	229,003.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,094,146.75
Less: Capital Outlay	268,224.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,384,062.46

Special Education Indirect Cost Rate: **7.99%**  
(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 2024-2025**

District Code: 12040  
Report R0416

Quincy Community Schools  
1 EDUCATIONAL PKWY  
QUINCY, MI 49082

**Indirect Costs (Operations & Maintenance):**

General Fund	1,475,139.06
Less: Capital Outlay	130,869.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,344,269.46

**Direct Costs:**

General Fund	12,563,615.84
Less: Capital Outlay	111,437.83
Less: Facilities Acquisition	83,954.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,205,543.34
Less: Capital Outlay	63,065.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,510,701.54

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 2024-2025**

District Code: 12901  
Report R0416

Pansophia Academy  
52 ABBOTT AVE  
COLDWATER, MI 49036

**Indirect Costs (Operations & Maintenance):**

General Fund	368,156.00
Less: Capital Outlay	22,775.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	345,381.00

**Direct Costs:**

General Fund	5,447,557.00
Less: Capital Outlay	64,814.00
Less: Facilities Acquisition	140,346.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	437,494.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,679,891.00

Special Education Indirect Cost Rate: **6.08%**  
(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 2024-2025**

District Code: 13020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	8,350,775.37
Less: Capital Outlay	732,174.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,280.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,630,881.28

**Direct Costs:**

General Fund	65,789,218.27
Less: Capital Outlay	653,116.34
Less: Facilities Acquisition	9,847,781.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,394,396.83
Less: Capital Outlay	240,612.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	59,442,104.40

Special Education Indirect Cost Rate: **12.84%**  
(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 2024-2025**

District Code: 13050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	848,849.75
Less: Capital Outlay	88,058.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	760,790.83

**Direct Costs:**

General Fund	6,905,705.20
Less: Capital Outlay	32,242.09
Less: Facilities Acquisition	746,164.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	389,418.13
Less: Capital Outlay	22,855.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,493,860.53

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 2024-2025**

District Code: 13070  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	3,994,270.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,631.28
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,995,901.56

**Direct Costs:**

General Fund	36,590,288.51
Less: Capital Outlay	157,657.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,863,865.94
Less: Capital Outlay	24,026.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,272,470.55

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 2024-2025**

District Code: 13080  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,050,240.68
Less: Capital Outlay	113,721.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	936,519.17

**Direct Costs:**

General Fund	12,047,485.74
Less: Capital Outlay	155,971.68
Less: Facilities Acquisition	454,685.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	718,707.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,155,535.28

Special Education Indirect Cost Rate: **7.70%**  
(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 2024-2025**

District Code: 13090  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	4,346,844.55
Less: Capital Outlay	18,478.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,627.85
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,334,994.28

**Direct Costs:**

General Fund	47,340,664.51
Less: Capital Outlay	1,701,787.86
Less: Facilities Acquisition	304,534.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,883,653.92
Less: Capital Outlay	221,126.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,996,870.18

Special Education Indirect Cost Rate: **8.85%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 13095  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	260,763.58
Less: Capital Outlay	10,072.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	250,691.39

**Direct Costs:**

General Fund	3,898,450.23
Less: Capital Outlay	19,302.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	219,797.77
Less: Capital Outlay	698.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,098,246.77

Special Education Indirect Cost Rate: **6.12%**  
(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 2024-2025**

District Code: 13110  
Report R0416

Marshall Public Schools  
100 E GREEN ST  
MARSHALL, MI 49068

**Indirect Costs (Operations & Maintenance):**

General Fund	3,739,613.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	38,729.88
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,778,343.11

**Direct Costs:**

General Fund	36,577,489.06
Less: Capital Outlay	754,150.21
Less: Facilities Acquisition	796,987.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,925,489.39
Less: Capital Outlay	94,816.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,857,024.31

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 2024-2025**

District Code: 13120  
Report R0416

Pennfield Schools  
8587 PENNFIELD RD  
BATTLE CREEK, MI 49017

**Indirect Costs (Operations & Maintenance):**

General Fund	2,553,395.09
Less: Capital Outlay	43,539.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,509,856.09

**Direct Costs:**

General Fund	24,194,195.77
Less: Capital Outlay	244,387.64
Less: Facilities Acquisition	900,707.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,442,834.64
Less: Capital Outlay	18,862.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,473,073.29

Special Education Indirect Cost Rate: **10.26%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 13130  
Report R0416

Tekonsha Community Schools  
245 S ELM ST  
TEKONSHA, MI 49092

**Indirect Costs (Operations & Maintenance):**

General Fund	337,678.74
Less: Capital Outlay	220.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	337,457.75

**Direct Costs:**

General Fund	3,103,150.08
Less: Capital Outlay	123,625.00
Less: Facilities Acquisition	25,928.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	225,119.96
Less: Capital Outlay	4,097.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,174,619.13

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 2024-2025**

District Code: 13135  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,215,609.28
Less: Capital Outlay	7,294.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,208,315.15

**Direct Costs:**

General Fund	13,350,566.69
Less: Capital Outlay	155,114.20
Less: Facilities Acquisition	537,734.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	794,199.85
Less: Capital Outlay	27,333.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,424,584.31

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 2024-2025**

District Code: 13900  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	259,710.46
Less: Capital Outlay	60,858.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	198,852.11

**Direct Costs:**

General Fund	1,804,180.09
Less: Capital Outlay	35,866.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,977.41
Less: Capital Outlay	23,328.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,948,961.85

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 2024-2025**

District Code: 13901  
Report R0416

Arbor Academy  
55 ARBOR ST  
BATTLE CREEK, MI 49015

**Indirect Costs (Operations & Maintenance):**

General Fund	684,041.32
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)	684,041.32

**Direct Costs:**

General Fund	1,619,255.77
Less: Capital Outlay	49,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	115,150.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,685,405.77

Special Education Indirect Cost Rate: **40.59%**  
(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 2024-2025**

District Code: 13902  
Report R0416

Endeavor Charter Academy  
380 HELMER RD N  
SPRINGFIELD, MI 49037

**Indirect Costs (Operations & Maintenance):**

General Fund	1,140,122.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,140,122.00

**Direct Costs:**

General Fund	7,338,486.00
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)	7,338,486.00

Special Education Indirect Cost Rate: **15.54%**  
(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 2024-2025**

District Code: 13903  
Report R0416

Marshall Academy  
18203 HOMER RD  
MARSHALL, MI 49068

**Indirect Costs (Operations & Maintenance):**

General Fund	248,137.54
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)	248,137.54

**Direct Costs:**

General Fund	2,475,379.84
Less: Capital Outlay	6,138.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	269,064.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,738,306.14

Special Education Indirect Cost Rate: **9.06%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 13904  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	46,715.00
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)	46,715.00

**Direct Costs:**

General Fund	2,012,896.00
Less: Capital Outlay	43,037.00
Less: Facilities Acquisition	10,081.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	85,603.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,045,381.00

Special Education Indirect Cost Rate: **2.28%**  
(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 2024-2025**

District Code: 14010  
Report R0416

Cassopolis Public Schools  
22721 DIAMOND COVE ST  
CASSOPOLIS, MI 49031

**Indirect Costs (Operations & Maintenance):**

General Fund	1,849,836.84
Less: Capital Outlay	118,881.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,730,955.47

**Direct Costs:**

General Fund	10,925,239.86
Less: Capital Outlay	201,460.19
Less: Facilities Acquisition	24,361.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	798,639.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,498,058.13

Special Education Indirect Cost Rate: **15.05%**  
(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 2024-2025**

District Code: 14020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,719,893.52
Less: Capital Outlay	78,147.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,641,746.02

**Direct Costs:**

General Fund	22,990,047.86
Less: Capital Outlay	295,724.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,849,899.61
Less: Capital Outlay	24,204.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,520,018.31

Special Education Indirect Cost Rate: **10.77%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 14030  
Report R0416

Edwardsburg Public Schools  
69410 SECTION ST  
EDWARDSBURG, MI 49112

**Indirect Costs (Operations & Maintenance):**

General Fund	3,356,523.90
Less: Capital Outlay	339,038.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	114,596.28
Less: Capital Outlay	26,137.50
Total Indirect (less Capital)	3,105,944.25

**Direct Costs:**

General Fund	26,311,833.97
Less: Capital Outlay	424,167.45
Less: Facilities Acquisition	77,973.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,000,375.87
Less: Capital Outlay	299,518.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,510,550.60

Special Education Indirect Cost Rate: **11.29%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 14050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,138,693.98
Less: Capital Outlay	85,115.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,053,578.98

**Direct Costs:**

General Fund	8,381,978.81
Less: Capital Outlay	62,308.74
Less: Facilities Acquisition	12,934.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	675,611.38
Less: Capital Outlay	7,907.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,974,440.05

Special Education Indirect Cost Rate: **11.74%**  
(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 2024-2025**

District Code: 15010

Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	282,129.55
Less: Capital Outlay	42,688.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	239,440.84

**Direct Costs:**

General Fund	2,532,966.20
Less: Capital Outlay	52,543.43
Less: Facilities Acquisition	219,648.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	94,325.64
Less: Capital Outlay	6,061.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,349,038.08

Special Education Indirect Cost Rate: **10.19%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 15020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,419,877.13
Less: Capital Outlay	279,732.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,140,144.97

**Direct Costs:**

General Fund	17,531,796.44
Less: Capital Outlay	321,658.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	891,304.11
Less: Capital Outlay	45,667.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,055,774.73

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 2024-2025**

District Code: 15030  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	408,500.99
Less: Capital Outlay	76,949.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	331,551.39

**Direct Costs:**

General Fund	3,929,789.55
Less: Capital Outlay	42,764.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	342,675.04
Less: Capital Outlay	29,900.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,199,800.59

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 2024-2025**

District Code: 15050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,757,094.02
Less: Capital Outlay	440,240.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,316,853.26

**Direct Costs:**

General Fund	13,513,060.10
Less: Capital Outlay	325,381.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	577,132.89
Less: Capital Outlay	14,373.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,750,438.03

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 2024-2025**

District Code: 15060  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,490,506.49
Less: Capital Outlay	427,675.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,062,830.62

**Direct Costs:**

General Fund	12,647,404.27
Less: Capital Outlay	124,102.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	797,360.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,320,661.43

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 2024-2025**

District Code: 15901  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	123,768.00
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)	123,768.00

**Direct Costs:**

General Fund	1,199,985.68
Less: Capital Outlay	36,190.00
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)	1,163,795.68

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 2024-2025**

District Code: 16015  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,801,924.65
Less: Capital Outlay	75,035.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,726,889.24

**Direct Costs:**

General Fund	20,730,195.22
Less: Capital Outlay	399,203.08
Less: Facilities Acquisition	1,114,558.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,191,820.17
Less: Capital Outlay	101,455.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,306,797.89

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 2024-2025**

District Code: 16050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	826,487.41
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)	826,487.41

**Direct Costs:**

General Fund	8,215,884.81
Less: Capital Outlay	143,815.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	667,963.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,740,032.79

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 2024-2025**

District Code: 16070  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	267,986.05
Less: Capital Outlay	7,174.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	260,811.35

**Direct Costs:**

General Fund	3,453,331.30
Less: Capital Outlay	70,883.00
Less: Facilities Acquisition	413,306.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	47,187.71
Less: Capital Outlay	7,468.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,008,860.84

Special Education Indirect Cost Rate: **8.67%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 16100  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	336,301.01
Less: Capital Outlay	4,527.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	331,774.01

**Direct Costs:**

General Fund	3,303,242.68
Less: Capital Outlay	226.99
Less: Facilities Acquisition	47,042.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	255,558.46
Less: Capital Outlay	499.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,511,033.01

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 2024-2025**

District Code: 17010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,851,906.02
Less: Capital Outlay	68,433.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,783,472.68

**Direct Costs:**

General Fund	26,050,563.55
Less: Capital Outlay	949,815.54
Less: Facilities Acquisition	1,807,537.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,207,411.02
Less: Capital Outlay	15,629.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,484,992.64

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 2024-2025**

District Code: 17050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	481,090.49
Less: Capital Outlay	125,182.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	355,908.19

**Direct Costs:**

General Fund	4,739,667.66
Less: Capital Outlay	214,680.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	164,996.63
Less: Capital Outlay	7,078.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,682,905.03

Special Education Indirect Cost Rate: **7.60%**  
(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 2024-2025**

District Code: 17090  
Report R0416

Pickford Public Schools  
333 S Pleasant Street  
Pickford, MI 49774

**Indirect Costs (Operations & Maintenance):**

General Fund	516,423.73
Less: Capital Outlay	31,631.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	484,792.07

**Direct Costs:**

General Fund	6,036,709.56
Less: Capital Outlay	106,606.67
Less: Facilities Acquisition	38,336.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	357,131.78
Less: Capital Outlay	1,262.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,247,635.98

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 2024-2025**

District Code: 17110  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	792,118.60
Less: Capital Outlay	18,212.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,149.74
Less: Capital Outlay	0.00
Total Indirect (less Capital)	781,055.68

**Direct Costs:**

General Fund	10,396,158.92
Less: Capital Outlay	264,316.59
Less: Facilities Acquisition	26,682.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	731,868.91
Less: Capital Outlay	6,885.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,830,143.13

Special Education Indirect Cost Rate: **7.21%**  
(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 2024-2025**

District Code: 17140  
Report R0416

Brimley Area Schools  
7134 S M 221  
BRIMLEY, MI 49715

**Indirect Costs (Operations & Maintenance):**

General Fund	859,595.43
Less: Capital Outlay	142,018.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	717,577.35

**Direct Costs:**

General Fund	7,852,335.75
Less: Capital Outlay	29,716.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	361,668.58
Less: Capital Outlay	6,215.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,178,072.10

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 2024-2025**

District Code: 17160  
Report R0416

Whitefish Township Schools  
7221 NORTH M 123  
PARADISE, MI 49768

**Indirect Costs (Operations & Maintenance):**

General Fund	159,898.94
Less: Capital Outlay	41,380.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	118,518.94

**Direct Costs:**

General Fund	1,927,392.66
Less: Capital Outlay	312,726.09
Less: Facilities Acquisition	14,107.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	144,038.81
Less: Capital Outlay	990.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,743,606.63

Special Education Indirect Cost Rate: **6.80%**  
(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 2024-2025**

District Code: 17900  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	134,890.00
Less: Capital Outlay	3,043.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	131,847.00

**Direct Costs:**

General Fund	918,108.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	27,880.00
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)	890,228.00

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

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	1,489,087.54
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)	1,489,087.54

**Direct Costs:**

General Fund	12,611,658.83
Less: Capital Outlay	33,404.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	514,992.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,093,246.36

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 2024-2025**

District Code: 17902  
Report R0416

Ojibwe Charter School  
12099 W LAKESHORE DR  
BRIMLEY, MI 49715

**Indirect Costs (Operations & Maintenance):**

General Fund	280,160.05
Less: Capital Outlay	25,057.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	255,102.07

**Direct Costs:**

General Fund	2,366,583.90
Less: Capital Outlay	417,308.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	145,365.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,094,640.73

Special Education Indirect Cost Rate: **12.18%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 17903  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	27,069.92
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)	27,069.92

**Direct Costs:**

General Fund	1,083,486.71
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)	1,083,486.71

Special Education Indirect Cost Rate: **2.50%**  
(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 2024-2025**

District Code: 18010  
Report R0416

Clare Public Schools  
201 E STATE ST  
CLARE, MI 48617

**Indirect Costs (Operations & Maintenance):**

General Fund	2,226,896.78
Less: Capital Outlay	312,051.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,914,844.94

**Direct Costs:**

General Fund	19,100,521.22
Less: Capital Outlay	89,214.37
Less: Facilities Acquisition	125,394.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,145,877.55
Less: Capital Outlay	94,242.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,937,546.98

Special Education Indirect Cost Rate: **9.60%**  
(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 2024-2025**

District Code: 18020  
Report R0416

Farwell Area Schools  
399 E Michigan St  
FARWELL, MI 48622

**Indirect Costs (Operations & Maintenance):**

General Fund	2,086,145.99
Less: Capital Outlay	94,629.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,262.86
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,001,779.39

**Direct Costs:**

General Fund	13,699,002.85
Less: Capital Outlay	187,428.57
Less: Facilities Acquisition	49,466.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	999,977.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,462,084.93

Special Education Indirect Cost Rate: **13.84%**  
(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 2024-2025**

District Code: 18060  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,717,197.93
Less: Capital Outlay	29,091.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,688,106.33

**Direct Costs:**

General Fund	17,996,353.89
Less: Capital Outlay	59,989.12
Less: Facilities Acquisition	986,824.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,730,920.52
Less: Capital Outlay	106,127.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,574,333.91

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 2024-2025**

District Code: 19010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	3,531,570.35
Less: Capital Outlay	620,898.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,910,671.72

**Direct Costs:**

General Fund	36,213,125.76
Less: Capital Outlay	224,844.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,499,072.65
Less: Capital Outlay	146,637.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,340,716.53

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 2024-2025**

District Code: 19070  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	643,453.20
Less: Capital Outlay	127,857.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	515,595.44

**Direct Costs:**

General Fund	5,569,764.93
Less: Capital Outlay	47,430.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	242,422.85
Less: Capital Outlay	13,420.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,751,336.34

Special Education Indirect Cost Rate: **8.96%**  
(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 2024-2025**

District Code: 19100  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,370,628.81
Less: Capital Outlay	11,506.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,359,122.23

**Direct Costs:**

General Fund	12,458,899.53
Less: Capital Outlay	35,575.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	628,049.08
Less: Capital Outlay	39,508.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,011,864.94

Special Education Indirect Cost Rate: **10.45%**  
(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 2024-2025**

District Code: 19120  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,188,790.90
Less: Capital Outlay	38,739.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,150,051.39

**Direct Costs:**

General Fund	16,624,337.77
Less: Capital Outlay	125,135.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	904,312.49
Less: Capital Outlay	74,139.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,329,375.54

Special Education Indirect Cost Rate: **12.41%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 19125  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	916,007.78
Less: Capital Outlay	21,275.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	894,732.35

**Direct Costs:**

General Fund	9,262,984.07
Less: Capital Outlay	325,952.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	618,878.92
Less: Capital Outlay	149,646.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,406,264.49

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 2024-2025**

District Code: 19140  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	4,079,796.61
Less: Capital Outlay	491,056.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,599.08
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,596,338.91

**Direct Costs:**

General Fund	31,411,468.95
Less: Capital Outlay	722,468.04
Less: Facilities Acquisition	257,933.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,768,920.10
Less: Capital Outlay	55,034.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,144,952.73

Special Education Indirect Cost Rate: **11.19%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 19900  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	396,361.00
Less: Capital Outlay	20,081.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	376,280.00

**Direct Costs:**

General Fund	13,359,911.00
Less: Capital Outlay	201,315.00
Less: Facilities Acquisition	187,475.00
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)	12,971,121.00

Special Education Indirect Cost Rate: **2.90%**  
(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 2024-2025**

District Code: 20015  
Report R0416

Crawford AuSable Schools  
1135 N OLD 27  
GRAYLING, MI 49738

**Indirect Costs (Operations & Maintenance):**

General Fund	2,184,372.28
Less: Capital Outlay	415,799.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,768,573.19

**Direct Costs:**

General Fund	21,190,574.89
Less: Capital Outlay	631,252.18
Less: Facilities Acquisition	1,552,369.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,498,141.46
Less: Capital Outlay	232,417.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,272,677.48

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 2024-2025**

District Code: 21010  
Report R0416

Escanaba Area Public Schools  
1500 LUDINGTON ST  
ESCANABA, MI 49829

**Indirect Costs (Operations & Maintenance):**

General Fund	2,405,859.33
Less: Capital Outlay	398,317.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,314.17
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,013,856.17

**Direct Costs:**

General Fund	25,612,029.32
Less: Capital Outlay	281,137.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,704,667.70
Less: Capital Outlay	103,889.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,931,669.20

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 2024-2025**

District Code: 21025  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,636,374.57
Less: Capital Outlay	135,533.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,500,840.88

**Direct Costs:**

General Fund	16,814,467.69
Less: Capital Outlay	259,720.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	981,590.82
Less: Capital Outlay	85,213.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,451,125.09

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 21060  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	345,220.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	345,220.57

**Direct Costs:**

General Fund	3,456,876.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	176,528.90
Less: Capital Outlay	3,996.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,629,409.59

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 2024-2025**

District Code: 21065  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	391,590.62
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)	391,590.62

**Direct Costs:**

General Fund	2,648,927.01
Less: Capital Outlay	88,189.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	211,634.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,772,372.12

Special Education Indirect Cost Rate: **14.12%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 21090  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	842,299.66
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	842,299.66

**Direct Costs:**

General Fund	8,999,570.46
Less: Capital Outlay	133,826.93
Less: Facilities Acquisition	287,140.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	683,293.02
Less: Capital Outlay	2,417.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,259,477.67

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 2024-2025**

District Code: 21135  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	241,659.92
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)	241,659.92

**Direct Costs:**

General Fund	2,735,911.05
Less: Capital Outlay	21,615.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	282,762.51
Less: Capital Outlay	509.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,996,548.49

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 2024-2025**  
District Code: 22010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	998,746.02
Less: Capital Outlay	12,496.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	986,249.22

**Direct Costs:**

General Fund	7,711,470.94
Less: Capital Outlay	28,790.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	375,522.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,058,203.64

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 2024-2025**

District Code: 22025  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	900,334.11
Less: Capital Outlay	77,834.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	822,499.24

**Direct Costs:**

General Fund	7,524,788.41
Less: Capital Outlay	140,098.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	379,956.56
Less: Capital Outlay	1,915.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,762,731.13

Special Education Indirect Cost Rate: **10.60%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 22030  
Report R0416

Breitung Township School District  
810 PYLE DR  
KINGSFORD, MI 49802

**Indirect Costs (Operations & Maintenance):**

General Fund	2,286,055.51
Less: Capital Outlay	99,363.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,186,692.48

**Direct Costs:**

General Fund	22,239,911.61
Less: Capital Outlay	202,893.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,836,574.00
Less: Capital Outlay	151,356.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,722,235.80

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 2024-2025**

District Code: 22045  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	498,054.69
Less: Capital Outlay	10,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	488,054.69

**Direct Costs:**

General Fund	2,811,539.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	32,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	174,751.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,954,291.74

Special Education Indirect Cost Rate: **16.52%**  
(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 2024-2025**

District Code: 23010  
Report R0416

Bellevue Community Schools  
904 W CAPITAL AVE  
BELLEVUE, MI 49021

**Indirect Costs (Operations & Maintenance):**

General Fund	1,109,139.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,109,139.76

**Direct Costs:**

General Fund	6,834,724.82
Less: Capital Outlay	173,760.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	528,544.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,189,508.32

Special Education Indirect Cost Rate: **15.43%**  
(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 2024-2025**

District Code: 23030  
Report R0416

Charlotte Public Schools  
378 STATE ST  
CHARLOTTE, MI 48813

**Indirect Costs (Operations & Maintenance):**

General Fund	3,561,853.15
Less: Capital Outlay	90,664.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,471,188.43

**Direct Costs:**

General Fund	28,722,784.50
Less: Capital Outlay	184,230.00
Less: Facilities Acquisition	1,052,854.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,747,828.60
Less: Capital Outlay	44,528.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,189,000.01

Special Education Indirect Cost Rate: **11.89%**  
(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 2024-2025**

District Code: 23050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,394,197.42
Less: Capital Outlay	1,686.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,469.57
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,411,980.82

**Direct Costs:**

General Fund	28,968,307.53
Less: Capital Outlay	395,204.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,438,187.43
Less: Capital Outlay	34,817.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,976,473.18

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 23060  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	7,469,659.13
Less: Capital Outlay	372,505.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,097,153.65

**Direct Costs:**

General Fund	63,205,930.43
Less: Capital Outlay	1,250,480.64
Less: Facilities Acquisition	365,966.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,735,317.11
Less: Capital Outlay	39,353.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	64,285,447.45

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 2024-2025**

District Code: 23065  
Report R0416

Maple Valley Schools  
11090 NASHVILLE HWY  
VERMONTVILLE, MI 49096

**Indirect Costs (Operations & Maintenance):**

General Fund	1,389,199.80
Less: Capital Outlay	46,762.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,342,437.80

**Direct Costs:**

General Fund	12,082,496.88
Less: Capital Outlay	88,699.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	864,423.39
Less: Capital Outlay	15,470.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,842,749.94

Special Education Indirect Cost Rate: **10.45%**  
(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 2024-2025**

District Code: 23080  
Report R0416

Olivet Community Schools  
255 FIRST ST  
OLIVET, MI 49076

**Indirect Costs (Operations & Maintenance):**

General Fund	1,620,354.92
Less: Capital Outlay	105,386.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,514,968.84

**Direct Costs:**

General Fund	16,288,284.24
Less: Capital Outlay	105,284.18
Less: Facilities Acquisition	2,690.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	918,883.83
Less: Capital Outlay	63,368.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,035,825.06

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 2024-2025**

District Code: 23090  
Report R0416

Pottersville Public Schools  
425 E MAIN ST  
POTTERVILLE, MI 48876

**Indirect Costs (Operations & Maintenance):**

General Fund	1,252,770.10
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)	1,252,770.10

**Direct Costs:**

General Fund	11,697,814.44
Less: Capital Outlay	6,266.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	650,610.77
Less: Capital Outlay	143.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,342,015.84

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 2024-2025**

District Code: 23490  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	25,942.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	25,942.49

**Direct Costs:**

General Fund	390,528.03
Less: Capital Outlay	191.02
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)	390,337.01

Special Education Indirect Cost Rate: **6.65%**  
(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 2024-2025**  
District Code: 23900  
Report R0416

LifeTech Academy  
854 ELMWOOD RD  
LANSING, MI 48917

**Indirect Costs (Operations & Maintenance):**

General Fund	248,565.00
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)	248,565.00

**Direct Costs:**

General Fund	4,028,742.00
Less: Capital Outlay	143,013.00
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)	3,885,729.00

Special Education Indirect Cost Rate: **6.40%**  
(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 2024-2025**

District Code: 23901  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	237,295.57
Less: Capital Outlay	10,056.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	227,239.56

**Direct Costs:**

General Fund	1,793,327.42
Less: Capital Outlay	15,755.37
Less: Facilities Acquisition	77,287.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	136,265.61
Less: Capital Outlay	4,806.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,831,743.18

Special Education Indirect Cost Rate: **12.41%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 23902  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	106,863.76
Less: Capital Outlay	97,178.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,685.76

**Direct Costs:**

General Fund	875,312.85
Less: Capital Outlay	5,312.84
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)	870,000.01

Special Education Indirect Cost Rate: **1.11%**  
(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 2024-2025**

District Code: 23903  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	93,315.21
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)	93,315.21

**Direct Costs:**

General Fund	8,770,771.27
Less: Capital Outlay	39,035.06
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)	8,731,736.21

Special Education Indirect Cost Rate: **1.07%**  
(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 2024-2025**

District Code: 24020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,046,862.34
Less: Capital Outlay	82,712.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,964,149.53

**Direct Costs:**

General Fund	13,777,776.71
Less: Capital Outlay	318,301.87
Less: Facilities Acquisition	35,364.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	558,411.13
Less: Capital Outlay	37,725.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,944,795.42

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 2024-2025**

District Code: 24030  
Report R0416

Alanson Public Schools  
7400 NORTH ST  
ALANSON, MI 49706

**Indirect Costs (Operations & Maintenance):**

General Fund	412,474.68
Less: Capital Outlay	29,303.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	383,170.85

**Direct Costs:**

General Fund	3,397,474.66
Less: Capital Outlay	13,673.11
Less: Facilities Acquisition	6,825.00
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)	3,376,976.55

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 2024-2025**

District Code: 24040  
Report R0416

Pellston Public Schools  
172 N PARK ST  
PELLSTON, MI 49769

**Indirect Costs (Operations & Maintenance):**

General Fund	854,659.91
Less: Capital Outlay	78,046.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,895.33
Less: Capital Outlay	0.00
Total Indirect (less Capital)	792,508.46

**Direct Costs:**

General Fund	6,891,310.39
Less: Capital Outlay	108,412.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	812,152.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,595,050.38

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 2024-2025**

District Code: 24070  
Report R0416

Public Schools of Petoskey  
1130 HOWARD ST  
PETOSKEY, MI 49770

**Indirect Costs (Operations & Maintenance):**

General Fund	3,270,290.94
Less: Capital Outlay	192,510.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	25,627.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,103,407.96

**Direct Costs:**

General Fund	36,149,093.45
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	1,397,960.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,547,053.56

Special Education Indirect Cost Rate: **8.27%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 24901  
Report R0416

Concord Academy - Petoskey  
2468 ATKINS RD  
PETOSKEY, MI 49770

**Indirect Costs (Operations & Maintenance):**

General Fund	112,493.00
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)	112,493.00

**Direct Costs:**

General Fund	1,462,785.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	189,027.00
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)	1,273,758.00

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 2024-2025**

District Code: 25010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	11,290,588.48
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)	11,290,588.48

**Direct Costs:**

General Fund	101,917,817.82
Less: Capital Outlay	42,050.00
Less: Facilities Acquisition	41,211,986.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,457,096.04
Less: Capital Outlay	474,092.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	63,646,785.31

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 2024-2025**

District Code: 25030  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	12,606,929.16
Less: Capital Outlay	542,445.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,064,483.58

**Direct Costs:**

General Fund	89,565,543.77
Less: Capital Outlay	329,940.39
Less: Facilities Acquisition	2,103,298.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,357,649.90
Less: Capital Outlay	82,845.66
Less: Facilities Acquisition	719,912.98
Total Direct (less Capital)	91,687,195.67

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 2024-2025**

District Code: 25040  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,570,846.03
Less: Capital Outlay	106,468.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,464,378.03

**Direct Costs:**

General Fund	23,415,381.50
Less: Capital Outlay	124,218.18
Less: Facilities Acquisition	4,097,174.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,184,476.40
Less: Capital Outlay	27,248.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,351,217.50

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



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 25050  
Report R0416

Goodrich Area Schools  
8029 GALE RD  
GOODRICH, MI 48438

**Indirect Costs (Operations & Maintenance):**

General Fund	3,177,414.31
Less: Capital Outlay	341,128.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,836,285.34

**Direct Costs:**

General Fund	21,232,713.83
Less: Capital Outlay	306,113.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,432,781.55
Less: Capital Outlay	23,886.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,335,496.14

Special Education Indirect Cost Rate: **12.70%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 25060  
Report R0416

Bendle Public Schools  
3420 COLUMBINE AVE  
BURTON, MI 48529

**Indirect Costs (Operations & Maintenance):**

General Fund	1,587,542.94
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)	1,587,542.94

**Direct Costs:**

General Fund	14,537,434.43
Less: Capital Outlay	5,460.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,322,220.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,854,194.75

Special Education Indirect Cost Rate: **10.01%**  
(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 2024-2025**

District Code: 25070  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	987,165.37
Less: Capital Outlay	29,566.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	957,598.81

**Direct Costs:**

General Fund	8,983,004.61
Less: Capital Outlay	29,339.00
Less: Facilities Acquisition	525,077.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	816,345.22
Less: Capital Outlay	60,273.91
Less: Facilities Acquisition	188,899.25
Total Direct (less Capital)	8,995,760.07

Special Education Indirect Cost Rate: **10.65%**  
(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 2024-2025**

District Code: 25080  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	5,456,123.09
Less: Capital Outlay	308,324.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	69,963.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,217,762.41

**Direct Costs:**

General Fund	52,650,479.97
Less: Capital Outlay	220,531.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,857,691.53
Less: Capital Outlay	429,197.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,858,442.81

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 2024-2025**

District Code: 25100  
Report R0416

Fenton Area Public Schools  
3100 OWEN RD  
FENTON, MI 48430

**Indirect Costs (Operations & Maintenance):**

General Fund	3,387,381.27
Less: Capital Outlay	4,323.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,383,057.30

**Direct Costs:**

General Fund	38,229,298.59
Less: Capital Outlay	15,233.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,755,444.33
Less: Capital Outlay	69,101.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,900,407.73

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 2024-2025**

District Code: 25110  
Report R0416

Kearsley Community School District  
4396 UNDERHILL DR  
FLINT, MI 48506

**Indirect Costs (Operations & Maintenance):**

General Fund	4,757,955.07
Less: Capital Outlay	55,818.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,702,136.23

**Direct Costs:**

General Fund	36,793,607.07
Less: Capital Outlay	274,221.71
Less: Facilities Acquisition	1,064,354.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,909,483.63
Less: Capital Outlay	430,075.30
Less: Facilities Acquisition	98,450.16
Total Direct (less Capital)	37,835,989.06

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 2024-2025**

District Code: 25120  
Report R0416

Flushing Community Schools  
522 N MCKINLEY RD  
FLUSHING, MI 48433

**Indirect Costs (Operations & Maintenance):**

General Fund	4,890,322.39
Less: Capital Outlay	32,293.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,858,029.14

**Direct Costs:**

General Fund	48,529,103.53
Less: Capital Outlay	982,235.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,509,580.49
Less: Capital Outlay	207,513.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,848,934.76

Special Education Indirect Cost Rate: **9.75%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 25130  
Report R0416

Atherton Community Schools  
3354 S GENESEE RD  
BURTON, MI 48519

**Indirect Costs (Operations & Maintenance):**

General Fund	1,232,773.64
Less: Capital Outlay	16,366.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,216,406.65

**Direct Costs:**

General Fund	9,360,450.94
Less: Capital Outlay	100,211.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	773,328.24
Less: Capital Outlay	1,227.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,032,340.20

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 2024-2025**

District Code: 25140  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	7,276,575.97
Less: Capital Outlay	280.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,276,295.97

**Direct Costs:**

General Fund	67,312,217.16
Less: Capital Outlay	783,318.41
Less: Facilities Acquisition	859,518.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,533,177.25
Less: Capital Outlay	250,914.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,951,643.18

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 2024-2025**

District Code: 25150  
Report R0416

Clio Area School District  
1 MUSTANG DR  
CLIO, MI 48420

**Indirect Costs (Operations & Maintenance):**

General Fund	4,435,972.89
Less: Capital Outlay	144,995.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,290,977.85

**Direct Costs:**

General Fund	32,069,297.02
Less: Capital Outlay	1,045,381.92
Less: Facilities Acquisition	1,793,998.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,856,590.74
Less: Capital Outlay	157,659.20
Less: Facilities Acquisition	105,927.44
Total Direct (less Capital)	30,822,920.31

Special Education Indirect Cost Rate: **13.92%**  
(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 2024-2025**

District Code: 25180  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	4,093,329.11
Less: Capital Outlay	2,172.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,091,156.39

**Direct Costs:**

General Fund	43,377,005.52
Less: Capital Outlay	684,304.03
Less: Facilities Acquisition	780,655.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,502,263.93
Less: Capital Outlay	148,556.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,265,753.66

Special Education Indirect Cost Rate: **9.24%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 25200  
Report R0416

Lake Fenton Community Schools  
11425 TORREY RD  
FENTON, MI 48430

**Indirect Costs (Operations & Maintenance):**

General Fund	2,856,679.98
Less: Capital Outlay	115,945.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,740,734.22

**Direct Costs:**

General Fund	24,162,735.87
Less: Capital Outlay	187,467.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,383,206.78
Less: Capital Outlay	100,393.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,258,081.93

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 2024-2025**

District Code: 25210  
Report R0416

Westwood Heights Schools  
3425 W PIERSON RD  
FLINT, MI 48504

**Indirect Costs (Operations & Maintenance):**

General Fund	2,535,239.08
Less: Capital Outlay	1,468.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,533,771.08

**Direct Costs:**

General Fund	20,769,496.79
Less: Capital Outlay	54,177.75
Less: Facilities Acquisition	85,216.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,181,132.44
Less: Capital Outlay	11,918.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,799,315.68

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 25230  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,101,778.43
Less: Capital Outlay	12,018.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,376.67
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,110,137.10

**Direct Costs:**

General Fund	9,105,897.56
Less: Capital Outlay	122,074.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	646,024.74
Less: Capital Outlay	21,166.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,608,681.79

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 2024-2025**

District Code: 25240  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,891,251.50
Less: Capital Outlay	39,200.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,852,051.01

**Direct Costs:**

General Fund	21,919,298.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	8,800,967.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	529,581.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,647,911.90

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 2024-2025**

District Code: 25250  
Report R0416

Linden Community Schools  
7205 SILVER LAKE RD  
LINDEN, MI 48451

**Indirect Costs (Operations & Maintenance):**

General Fund	2,705,652.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,705,652.25

**Direct Costs:**

General Fund	30,019,642.88
Less: Capital Outlay	98,629.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,388,509.73
Less: Capital Outlay	128,304.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,181,218.30

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 2024-2025**

District Code: 25260  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,979,135.38
Less: Capital Outlay	77,531.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,901,604.01

**Direct Costs:**

General Fund	20,302,566.07
Less: Capital Outlay	960,633.77
Less: Facilities Acquisition	1,993,171.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,453,148.41
Less: Capital Outlay	14,014.75
Less: Facilities Acquisition	214,426.00
Total Direct (less Capital)	18,573,467.97

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 2024-2025**

District Code: 25280  
Report R0416

LakeVille Community School District  
11107 WASHBURN RD  
OTISVILLE, MI 48463

**Indirect Costs (Operations & Maintenance):**

General Fund	1,441,376.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,441,376.72

**Direct Costs:**

General Fund	12,819,059.01
Less: Capital Outlay	10,171.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	775,837.88
Less: Capital Outlay	7,863.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,576,861.86

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 2024-2025**

District Code: 25902  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	382,031.90
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)	382,031.90

**Direct Costs:**

General Fund	3,412,598.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	214,157.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,626,756.82

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 2024-2025**

District Code: 25903  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	364,121.00
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)	364,121.00

**Direct Costs:**

General Fund	3,835,242.00
Less: Capital Outlay	1,140.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	373,881.00
Less: Capital Outlay	17,511.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,190,472.00

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 2024-2025**

District Code: 25904  
Report R0416

Northridge Academy  
4100 W COLDWATER RD  
FLINT, MI 48504

**Indirect Costs (Operations & Maintenance):**

General Fund	498,006.46
Less: Capital Outlay	27,175.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	470,831.05

**Direct Costs:**

General Fund	2,756,200.13
Less: Capital Outlay	22,666.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	261,022.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,994,556.79

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 2024-2025**

District Code: 25905  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,271,336.03
Less: Capital Outlay	42,005.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,229,330.45

**Direct Costs:**

General Fund	11,071,591.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	147,734.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	799,678.59
Less: Capital Outlay	111,070.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,612,465.70

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 2024-2025**

District Code: 25907  
Report R0416

Linden Charter Academy  
3244 N LINDEN RD  
FLINT, MI 48504

**Indirect Costs (Operations & Maintenance):**

General Fund	1,408,454.00
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)	1,408,454.00

**Direct Costs:**

General Fund	9,092,724.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,092,724.00

Special Education Indirect Cost Rate: **15.49%**  
(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 2024-2025**

District Code: 25909  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,450,913.00
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)	1,450,913.00

**Direct Costs:**

General Fund	8,141,075.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,141,075.00

Special Education Indirect Cost Rate: **17.82%**  
(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 2024-2025**

District Code: 25910  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	924,402.00
Less: Capital Outlay	1,140.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	923,262.00

**Direct Costs:**

General Fund	9,477,017.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	2,066,369.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	828,860.00
Less: Capital Outlay	61,765.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,177,743.00

Special Education Indirect Cost Rate: **11.29%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 25911  
Report R0416

Madison Academy  
6170 TORREY RD  
FLINT, MI 48507

**Indirect Costs (Operations & Maintenance):**

General Fund	805,024.38
Less: Capital Outlay	126,892.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	678,132.34

**Direct Costs:**

General Fund	11,089,260.73
Less: Capital Outlay	141,930.48
Less: Facilities Acquisition	1,964,474.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	592,046.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,574,902.04

Special Education Indirect Cost Rate: **7.08%**  
(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 2024-2025**

District Code: 25912  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,517,721.68
Less: Capital Outlay	120,158.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,397,563.68

**Direct Costs:**

General Fund	8,365,079.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	11,533.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	797,299.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,150,846.53

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 2024-2025**

District Code: 25914  
Report R0416

Greater Heights Academy  
3196 W PASADENA AVE  
FLINT, MI 48504

**Indirect Costs (Operations & Maintenance):**

General Fund	447,838.26
Less: Capital Outlay	40,901.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	406,936.87

**Direct Costs:**

General Fund	2,892,380.13
Less: Capital Outlay	71,805.00
Less: Facilities Acquisition	9,884.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	370,378.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,181,068.84

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 2024-2025**

District Code: 25915  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	201,987.63
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	201,987.63

**Direct Costs:**

General Fund	1,163,277.59
Less: Capital Outlay	0.00
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)	1,163,277.59

Special Education Indirect Cost Rate: **17.36%**  
(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 2024-2025**

District Code: 25916  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	612,575.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	612,575.60

**Direct Costs:**

General Fund	2,302,935.15
Less: Capital Outlay	1,303.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	197,451.39
Less: Capital Outlay	76.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,499,005.84

Special Education Indirect Cost Rate: **24.51%**  
(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 2024-2025**

District Code: 25918  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	549,267.36
Less: Capital Outlay	28,879.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	520,388.21

**Direct Costs:**

General Fund	3,148,108.86
Less: Capital Outlay	40,617.13
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)	3,107,491.73

Special Education Indirect Cost Rate: **16.75%**  
(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 2024-2025**

District Code: 25919  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,004,063.11
Less: Capital Outlay	58,260.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,331.70
Less: Capital Outlay	0.00
Total Indirect (less Capital)	955,134.81

**Direct Costs:**

General Fund	7,240,833.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	620,096.99
Less: Capital Outlay	10,804.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,850,125.94

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 2024-2025**

District Code: 26010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,193,621.24
Less: Capital Outlay	4,249.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,189,371.25

**Direct Costs:**

General Fund	13,232,623.29
Less: Capital Outlay	39,068.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,051,237.17
Less: Capital Outlay	222,963.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,021,828.01

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 2024-2025**

District Code: 26040  
Report R0416

Gladwin Community Schools  
401 N BOWERY AVE  
GLADWIN, MI 48624

**Indirect Costs (Operations & Maintenance):**

General Fund	2,306,754.09
Less: Capital Outlay	407,684.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,899,069.32

**Direct Costs:**

General Fund	20,130,123.22
Less: Capital Outlay	300,512.17
Less: Facilities Acquisition	387.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,350,489.04
Less: Capital Outlay	381.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,179,331.48

Special Education Indirect Cost Rate: **8.97%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 27010  
Report R0416

Bessemer Area School District  
100 W LEAD ST  
BESSEMER, MI 49911

**Indirect Costs (Operations & Maintenance):**

General Fund	610,862.00
Less: Capital Outlay	4,475.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	606,386.71

**Direct Costs:**

General Fund	4,880,374.62
Less: Capital Outlay	10,776.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	358,576.47
Less: Capital Outlay	3,679.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,224,495.44

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 2024-2025**

District Code: 27020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,156,192.93
Less: Capital Outlay	72,826.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,083,366.29

**Direct Costs:**

General Fund	9,163,648.60
Less: Capital Outlay	38,367.80
Less: Facilities Acquisition	55,537.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	697,779.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,767,522.78

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 2024-2025**

District Code: 27070

Report R0416

Wakefield-Marenisco School District

715 PUTNAM ST

WAKEFIELD, MI 49968

**Indirect Costs (Operations & Maintenance):**

General Fund	481,643.27
Less: Capital Outlay	39,962.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	441,680.60

**Direct Costs:**

General Fund	3,362,543.87
Less: Capital Outlay	22,846.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,484.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,543,181.74

Special Education Indirect Cost Rate: **12.47%**

(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 2024-2025**

District Code: 27080  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	455,060.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	455,060.16

**Direct Costs:**

General Fund	4,286,230.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	488,417.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,860.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,961,674.21

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 2024-2025**

District Code: 28010  
Report R0416

Traverse City Area Public Schools  
1009 S OAK ST  
TRAVERSE CITY, MI 49684

**Indirect Costs (Operations & Maintenance):**

General Fund	14,059,605.08
Less: Capital Outlay	67,597.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,494.54
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,997,502.08

**Direct Costs:**

General Fund	112,278,113.81
Less: Capital Outlay	1,017,355.74
Less: Facilities Acquisition	21,375.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,931,484.73
Less: Capital Outlay	367,468.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	117,803,399.68

Special Education Indirect Cost Rate: **11.88%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 28035

Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	837,411.49
Less: Capital Outlay	222,206.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	615,205.01

**Direct Costs:**

General Fund	5,418,921.41
Less: Capital Outlay	62,599.55
Less: Facilities Acquisition	26,842.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	368,832.77
Less: Capital Outlay	1,832.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,696,479.61

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 2024-2025**

District Code: 28090  
Report R0416

Kingsley Area Schools  
402 FENTON ST  
KINGSLEY, MI 49649

**Indirect Costs (Operations & Maintenance):**

General Fund	1,521,777.73
Less: Capital Outlay	73,126.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,448,651.28

**Direct Costs:**

General Fund	17,911,435.00
Less: Capital Outlay	858,099.35
Less: Facilities Acquisition	16,739.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,129,169.33
Less: Capital Outlay	75,621.05
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,090,144.93

Special Education Indirect Cost Rate: **8.01%**  
(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 2024-2025**

District Code: 28900

Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	265,733.43
Less: Capital Outlay	3,236.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	262,497.06

**Direct Costs:**

General Fund	1,464,236.58
Less: Capital Outlay	31,460.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	73,196.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,505,971.92

Special Education Indirect Cost Rate: **17.43%**

(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 2024-2025**

District Code: 28901  
Report R0416

Woodland School  
7224 SUPPLY RD  
TRAVERSE CITY, MI 49686

**Indirect Costs (Operations & Maintenance):**

General Fund	307,066.88
Less: Capital Outlay	43,138.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	263,928.11

**Direct Costs:**

General Fund	1,832,329.02
Less: Capital Outlay	64,960.35
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)	1,767,368.67

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 2024-2025**

District Code: 28902  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,386,676.71
Less: Capital Outlay	608,578.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	778,098.21

**Direct Costs:**

General Fund	6,726,660.83
Less: Capital Outlay	160,651.68
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)	6,566,009.15

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 2024-2025**  
District Code: 28904  
Report R0416

The Greenspire School  
1026 RED DR  
Traverse City, MI 49684

**Indirect Costs (Operations & Maintenance):**

General Fund	90,870.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	90,870.72

**Direct Costs:**

General Fund	4,283,932.46
Less: Capital Outlay	9,572.00
Less: Facilities Acquisition	1,286,147.00
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)	2,988,213.46

Special Education Indirect Cost Rate: **3.04%**  
(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 2024-2025**

District Code: 29010  
Report R0416

Alma Public Schools  
1500 PINE AVE  
ALMA, MI 48801

**Indirect Costs (Operations & Maintenance):**

General Fund	3,140,787.03
Less: Capital Outlay	58,929.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,081,857.94

**Direct Costs:**

General Fund	25,471,460.03
Less: Capital Outlay	316,961.35
Less: Facilities Acquisition	1,472,245.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,508,668.13
Less: Capital Outlay	32,799.90
Less: Facilities Acquisition	158,840.90
Total Direct (less Capital)	24,999,280.26

Special Education Indirect Cost Rate: **12.33%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 29020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	305,080.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,122.53
Less: Capital Outlay	0.00
Total Indirect (less Capital)	315,202.83

**Direct Costs:**

General Fund	3,079,417.17
Less: Capital Outlay	11,359.78
Less: Facilities Acquisition	22,710.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	248,624.16
Less: Capital Outlay	6,827.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,287,144.21

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 29040  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,725,340.72
Less: Capital Outlay	800,777.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	924,563.44

**Direct Costs:**

General Fund	7,869,020.82
Less: Capital Outlay	102,294.79
Less: Facilities Acquisition	3,578.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	459,051.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,222,198.31

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 2024-2025**

District Code: 29050  
Report R0416

Fulton Schools  
8060 ELY HWY  
MIDDLETON, MI 48856

**Indirect Costs (Operations & Maintenance):**

General Fund	976,383.93
Less: Capital Outlay	11,187.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	965,195.95

**Direct Costs:**

General Fund	7,495,935.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	87,493.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	560,366.23
Less: Capital Outlay	85,918.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,882,889.12

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 2024-2025**

District Code: 29060  
Report R0416

Ithaca Public Schools  
710 N UNION ST  
ITHACA, MI 48847

**Indirect Costs (Operations & Maintenance):**

General Fund	1,539,532.26
Less: Capital Outlay	135,477.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,404,054.89

**Direct Costs:**

General Fund	12,568,487.95
Less: Capital Outlay	209,443.10
Less: Facilities Acquisition	11,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	811,511.68
Less: Capital Outlay	60,495.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,098,411.20

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 2024-2025**

District Code: 29100  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,762,358.02
Less: Capital Outlay	66,826.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,695,531.54

**Direct Costs:**

General Fund	11,719,792.71
Less: Capital Outlay	208,819.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,106,022.70
Less: Capital Outlay	52,120.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,564,875.76

Special Education Indirect Cost Rate: **13.49%**  
(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 2024-2025**

District Code: 30010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	614,069.25
Less: Capital Outlay	1,015.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	613,053.28

**Direct Costs:**

General Fund	6,276,511.92
Less: Capital Outlay	392,965.59
Less: Facilities Acquisition	5,323.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	590,611.79
Less: Capital Outlay	53,768.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,415,066.92

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 2024-2025**

District Code: 30020  
Report R0416

Hillsdale Community Schools  
30 S NORWOOD AVE  
HILLSDALE, MI 49242

**Indirect Costs (Operations & Maintenance):**

General Fund	1,931,565.18
Less: Capital Outlay	124,359.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,807,205.30

**Direct Costs:**

General Fund	16,674,228.50
Less: Capital Outlay	183,615.22
Less: Facilities Acquisition	639,512.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,055,967.02
Less: Capital Outlay	18,803.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,888,264.02

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 2024-2025**

District Code: 30030  
Report R0416

Jonesville Community Schools  
115 EAST ST  
Jonesville, MI 49250

**Indirect Costs (Operations & Maintenance):**

General Fund	1,555,427.96
Less: Capital Outlay	63,432.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,491,995.55

**Direct Costs:**

General Fund	15,267,947.58
Less: Capital Outlay	213,681.01
Less: Facilities Acquisition	87,562.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,016,002.11
Less: Capital Outlay	21,021.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,961,684.27

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 2024-2025**

District Code: 30040  
Report R0416

Litchfield Community Schools  
210 WILLIAMS ST  
LITCHFIELD, MI 49252

**Indirect Costs (Operations & Maintenance):**

General Fund	403,207.14
Less: Capital Outlay	10,370.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	392,837.14

**Direct Costs:**

General Fund	3,674,497.01
Less: Capital Outlay	403,692.88
Less: Facilities Acquisition	116,490.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	334,724.50
Less: Capital Outlay	1,112.85
Less: Facilities Acquisition	790.20
Total Direct (less Capital)	3,487,134.97

Special Education Indirect Cost Rate: **11.27%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 30050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	354,563.98
Less: Capital Outlay	4,024.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	350,539.33

**Direct Costs:**

General Fund	3,890,095.89
Less: Capital Outlay	390.56
Less: Facilities Acquisition	30,504.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	270,199.82
Less: Capital Outlay	16,407.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,112,992.55

Special Education Indirect Cost Rate: **8.52%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 30060  
Report R0416

Pittsford Area Schools  
9304 HAMILTON RD  
PITTSFORD, MI 49271

**Indirect Costs (Operations & Maintenance):**

General Fund	495,363.68
Less: Capital Outlay	12,722.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	482,641.29

**Direct Costs:**

General Fund	4,121,060.84
Less: Capital Outlay	10,546.24
Less: Facilities Acquisition	29,763.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	271,476.09
Less: Capital Outlay	2,844.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,349,383.01

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 2024-2025**

District Code: 30070  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	973,883.58
Less: Capital Outlay	26,317.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	947,566.00

**Direct Costs:**

General Fund	8,149,376.92
Less: Capital Outlay	13,839.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,451,609.01
Less: Capital Outlay	189,301.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,397,844.51

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 2024-2025**

District Code: 30080  
Report R0416

Waldron Area Schools  
13380 WALDRON RD  
WALDRON, MI 49288

**Indirect Costs (Operations & Maintenance):**

General Fund	290,738.64
Less: Capital Outlay	5,115.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	285,623.13

**Direct Costs:**

General Fund	2,831,912.41
Less: Capital Outlay	3,950.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	238,606.27
Less: Capital Outlay	28,907.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,037,661.16

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 2024-2025**

District Code: 30901  
Report R0416

Hillsdale Preparatory School  
160 MECHANIC RD  
HILLSDALE, MI 49242

**Indirect Costs (Operations & Maintenance):**

General Fund	122,033.16
Less: Capital Outlay	8,506.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	113,527.03

**Direct Costs:**

General Fund	658,275.78
Less: Capital Outlay	0.00
Less: Facilities Acquisition	3,450.00
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)	654,825.78

Special Education Indirect Cost Rate: **17.34%**  
(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 2024-2025**  
District Code: 30902  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	295,828.88
Less: Capital Outlay	6,598.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	289,230.88

**Direct Costs:**

General Fund	2,643,830.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	125,763.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,518,066.75

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 2024-2025**  
District Code: 31010  
Report R0416

Hancock Public Schools  
501 CAMPUS DR  
HANCOCK, MI 49930

**Indirect Costs (Operations & Maintenance):**

General Fund	924,606.92
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)	924,606.92

**Direct Costs:**

General Fund	7,518,058.34
Less: Capital Outlay	93,270.72
Less: Facilities Acquisition	406,409.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	578,196.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,596,574.15

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 2024-2025**

District Code: 31020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	717,843.86
Less: Capital Outlay	45,025.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	672,817.92

**Direct Costs:**

General Fund	5,690,097.56
Less: Capital Outlay	93,630.47
Less: Facilities Acquisition	11,254.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	385,006.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,970,218.48

Special Education Indirect Cost Rate: **11.27%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 31030  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,739,076.56
Less: Capital Outlay	49,342.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,689,733.86

**Direct Costs:**

General Fund	17,999,514.36
Less: Capital Outlay	145,970.84
Less: Facilities Acquisition	54,205.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,053,343.25
Less: Capital Outlay	20,066.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,832,615.04

Special Education Indirect Cost Rate: **8.97%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 31050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	232,955.16
Less: Capital Outlay	16,359.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	216,595.93

**Direct Costs:**

General Fund	2,868,401.83
Less: Capital Outlay	22,180.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	172,112.80
Less: Capital Outlay	4,468.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,013,865.24

Special Education Indirect Cost Rate: **7.19%**  
(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 2024-2025**

District Code: 31070  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	68,510.00
Less: Capital Outlay	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)	68,359.00

**Direct Costs:**

General Fund	265,662.00
Less: Capital Outlay	1,646.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	27,110.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	291,126.00

Special Education Indirect Cost Rate: **23.48%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

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	363,649.20
Less: Capital Outlay	11,189.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	352,459.24

**Direct Costs:**

General Fund	3,719,469.51
Less: Capital Outlay	55,927.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	277,850.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,941,392.51

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 2024-2025**

District Code: 31110  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,621,071.80
Less: Capital Outlay	71,258.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,549,813.14

**Direct Costs:**

General Fund	16,025,491.52
Less: Capital Outlay	11,157.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,927,954.34
Less: Capital Outlay	386,264.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,556,023.41

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 2024-2025**

District Code: 31130  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	552,004.67
Less: Capital Outlay	7,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	544,504.67

**Direct Costs:**

General Fund	4,660,131.84
Less: Capital Outlay	22,525.11
Less: Facilities Acquisition	57,905.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	265,982.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,845,683.87

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 2024-2025**

District Code: 31140  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	155,022.28
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)	155,022.28

**Direct Costs:**

General Fund	2,075,690.96
Less: Capital Outlay	148,315.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	147,600.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,074,975.75

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 2024-2025**

District Code: 31900  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	448,310.00
Less: Capital Outlay	54,158.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	394,152.00

**Direct Costs:**

General Fund	3,381,305.00
Less: Capital Outlay	13,551.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	227,190.00
Less: Capital Outlay	1,382.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,593,562.00

Special Education Indirect Cost Rate: **10.97%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

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	1,856,568.03
Less: Capital Outlay	388,055.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,356.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,473,869.51

**Direct Costs:**

General Fund	10,848,988.07
Less: Capital Outlay	47,632.09
Less: Facilities Acquisition	354,850.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	804,512.73
Less: Capital Outlay	27,354.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,223,664.67

Special Education Indirect Cost Rate: **13.13%**  
(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 2024-2025**

District Code: 32030

Report R0416

Caseville Public Schools  
6609 VINE ST  
CASEVILLE, MI 48725

**Indirect Costs (Operations & Maintenance):**

General Fund	382,610.10
Less: Capital Outlay	9,544.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	373,065.71

**Direct Costs:**

General Fund	3,347,430.36
Less: Capital Outlay	17,750.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	196,959.13
Less: Capital Outlay	12,075.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,514,563.77

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 2024-2025**

District Code: 32040  
Report R0416

Church School District  
2927 CROCKARD RD  
BAD AXE, MI 48413

**Indirect Costs (Operations & Maintenance):**

General Fund	29,313.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	29,313.67

**Direct Costs:**

General Fund	240,655.65
Less: Capital Outlay	0.00
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)	240,655.65

Special Education Indirect Cost Rate: **12.18%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 32050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,206,317.39
Less: Capital Outlay	6,169.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	482.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,200,629.41

**Direct Costs:**

General Fund	12,685,550.22
Less: Capital Outlay	109,453.31
Less: Facilities Acquisition	12,077.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	936,706.71
Less: Capital Outlay	32,445.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,468,279.95

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 2024-2025**

District Code: 32060  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	754,378.22
Less: Capital Outlay	43,209.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	711,168.60

**Direct Costs:**

General Fund	7,430,832.31
Less: Capital Outlay	1,270,573.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	446,371.63
Less: Capital Outlay	44,596.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,562,034.34

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 2024-2025**

District Code: 32080  
Report R0416

North Huron School District  
21 MAIN ST  
KINDE, MI 48445

**Indirect Costs (Operations & Maintenance):**

General Fund	555,376.96
Less: Capital Outlay	13,561.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	541,815.72

**Direct Costs:**

General Fund	5,169,904.03
Less: Capital Outlay	19,648.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	329,965.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,480,220.50

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 32090  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	233,789.75
Less: Capital Outlay	12,664.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	221,125.36

**Direct Costs:**

General Fund	1,948,358.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	195,520.37
Less: Capital Outlay	42,681.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,101,197.50

Special Education Indirect Cost Rate: **10.52%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 32170  
Report R0416

Ugly Community Schools  
2020 UNION ST  
UBLY, MI 48475

**Indirect Costs (Operations & Maintenance):**

General Fund	779,057.03
Less: Capital Outlay	36,225.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	742,831.05

**Direct Costs:**

General Fund	10,752,022.83
Less: Capital Outlay	2,477,366.57
Less: Facilities Acquisition	36,767.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	586,909.19
Less: Capital Outlay	35,093.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,789,704.86

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 2024-2025**

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	20,158.62
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)	20,158.62

**Direct Costs:**

General Fund	249,081.45
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	249,081.45

Special Education Indirect Cost Rate: **8.09%**

(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 32610  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	35,386.86
Less: Capital Outlay	998.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	34,387.99

**Direct Costs:**

General Fund	477,731.39
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	477,731.39

Special Education Indirect Cost Rate: **7.20%**  
(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 2024-2025**

District Code: 32620  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	39,128.14
Less: Capital Outlay	4,157.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	34,971.14

**Direct Costs:**

General Fund	359,454.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	359,454.34

Special Education Indirect Cost Rate: **9.73%**  
(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 2024-2025**

District Code: 32650  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	27,169.86
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)	27,169.86

**Direct Costs:**

General Fund	300,950.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	300,950.74

Special Education Indirect Cost Rate: **9.03%**  
(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 2024-2025**

District Code: 33010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	6,149,338.04
Less: Capital Outlay	114,673.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	65,814.44
Less: Capital Outlay	62,467.00
Total Indirect (less Capital)	6,038,012.40

**Direct Costs:**

General Fund	49,653,809.63
Less: Capital Outlay	378,239.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,041,712.75
Less: Capital Outlay	12,815.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	51,304,466.99

Special Education Indirect Cost Rate: **11.77%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 33020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	22,208,087.44
Less: Capital Outlay	518,266.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,086.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	21,699,907.93

**Direct Costs:**

General Fund	190,957,103.29
Less: Capital Outlay	1,875,692.35
Less: Facilities Acquisition	3,952,071.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,545,418.84
Less: Capital Outlay	543,938.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	194,130,819.28

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 2024-2025**

District Code: 33040  
Report R0416

Dansville Schools  
PO BOX 187  
DANSVILLE, MI 48819

**Indirect Costs (Operations & Maintenance):**

General Fund	1,059,768.77
Less: Capital Outlay	31,743.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,028,025.58

**Direct Costs:**

General Fund	9,108,420.85
Less: Capital Outlay	31,775.19
Less: Facilities Acquisition	373,054.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	515,957.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,219,548.48

Special Education Indirect Cost Rate: **11.15%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 33060  
Report R0416

Haslett Public Schools  
5593 FRANKLIN ST  
HASLETT, MI 48840

**Indirect Costs (Operations & Maintenance):**

General Fund	4,182,578.75
Less: Capital Outlay	201,615.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	36,485.27
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,017,448.72

**Direct Costs:**

General Fund	35,131,059.28
Less: Capital Outlay	126,851.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,331,554.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,335,762.49

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 2024-2025**

District Code: 33070  
Report R0416

Holt Public Schools  
5780 HOLT RD  
HOLT, MI 48842

**Indirect Costs (Operations & Maintenance):**

General Fund	7,370,672.17
Less: Capital Outlay	1,612,159.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,758,512.68

**Direct Costs:**

General Fund	71,145,150.91
Less: Capital Outlay	972,137.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,018,852.22
Less: Capital Outlay	184,149.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	73,007,716.04

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 2024-2025**

District Code: 33100  
Report R0416

Leslie Public Schools  
4141 HULL RD  
LESLIE, MI 49251

**Indirect Costs (Operations & Maintenance):**

General Fund	1,703,081.67
Less: Capital Outlay	181,247.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,521,834.26

**Direct Costs:**

General Fund	14,126,988.25
Less: Capital Outlay	239,811.00
Less: Facilities Acquisition	1,413,397.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	891,122.25
Less: Capital Outlay	16,433.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,348,468.37

Special Education Indirect Cost Rate: **11.40%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 33130  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	3,861,026.26
Less: Capital Outlay	179,942.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,681,083.29

**Direct Costs:**

General Fund	42,430,955.77
Less: Capital Outlay	390,656.08
Less: Facilities Acquisition	365,041.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,335,187.61
Less: Capital Outlay	68,216.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,942,228.99

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 2024-2025**

District Code: 33170  
Report R0416

Okemos Public Schools  
4406 OKEMOS RD  
OKEMOS, MI 48864

**Indirect Costs (Operations & Maintenance):**

General Fund	5,871,158.13
Less: Capital Outlay	25,652.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,845,505.63

**Direct Costs:**

General Fund	64,058,613.69
Less: Capital Outlay	145,805.11
Less: Facilities Acquisition	198,630.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,530,453.56
Less: Capital Outlay	103,067.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	66,141,564.65

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 2024-2025**

District Code: 33200  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,609,508.27
Less: Capital Outlay	27,312.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,582,196.27

**Direct Costs:**

General Fund	16,939,649.35
Less: Capital Outlay	691,752.87
Less: Facilities Acquisition	65,918.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	853,537.83
Less: Capital Outlay	106,892.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,928,623.91

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 2024-2025**

District Code: 33215  
Report R0416

Waverly Community Schools  
515 SNOW RD  
LANSING, MI 48917

**Indirect Costs (Operations & Maintenance):**

General Fund	4,127,602.39
Less: Capital Outlay	15,971.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,111,630.65

**Direct Costs:**

General Fund	42,563,776.53
Less: Capital Outlay	56,783.33
Less: Facilities Acquisition	5,059.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,937,640.67
Less: Capital Outlay	50,901.32
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,388,673.02

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 2024-2025**

District Code: 33220  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	742,093.79
Less: Capital Outlay	5,062.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	737,031.48

**Direct Costs:**

General Fund	5,541,674.88
Less: Capital Outlay	16,827.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	286,235.82
Less: Capital Outlay	221.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,810,862.04

Special Education Indirect Cost Rate: **12.68%**  
(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 2024-2025**

District Code: 33230  
Report R0416

Williamston Community Schools  
418 HIGHLAND ST  
WILLIAMSTON, MI 48895

**Indirect Costs (Operations & Maintenance):**

General Fund	2,775,097.21
Less: Capital Outlay	253,371.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,521,725.44

**Direct Costs:**

General Fund	22,682,426.16
Less: Capital Outlay	263,873.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,086,270.30
Less: Capital Outlay	7,200.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,497,623.02

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 2024-2025**

District Code: 33901  
Report R0416

Cole Academy  
1915 W MOUNT HOPE AVE  
LANSING, MI 48910

**Indirect Costs (Operations & Maintenance):**

General Fund	301,833.19
Less: Capital Outlay	7,718.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	294,114.82

**Direct Costs:**

General Fund	3,530,525.70
Less: Capital Outlay	52,237.95
Less: Facilities Acquisition	56,927.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	254,374.73
Less: Capital Outlay	1,999.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,673,735.67

Special Education Indirect Cost Rate: **8.01%**  
(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 2024-2025**

District Code: 33904  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	601,865.00
Less: Capital Outlay	44,615.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	557,250.00

**Direct Costs:**

General Fund	4,271,349.00
Less: Capital Outlay	6,610.00
Less: Facilities Acquisition	12,867.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	404,912.00
Less: Capital Outlay	19,047.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,637,737.00

Special Education Indirect Cost Rate: **12.02%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 33909  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,464,415.00
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)	1,464,415.00

**Direct Costs:**

General Fund	7,067,881.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,067,881.00

Special Education Indirect Cost Rate: **20.72%**  
(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 2024-2025**

District Code: 33910  
Report R0416

Holly Park Academy  
3300 EXPRESS CT  
LANSING, MI 48910

**Indirect Costs (Operations & Maintenance):**

General Fund	1,295,797.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,295,797.00

**Direct Costs:**

General Fund	5,860,266.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,860,266.00

Special Education Indirect Cost Rate: **22.11%**  
(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 2024-2025**

District Code: 33911  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	379,444.30
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)	379,444.30

**Direct Costs:**

General Fund	16,993,476.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,993,476.03

Special Education Indirect Cost Rate: **2.23%**  
(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 2024-2025**

District Code: 33914  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

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

**Direct Costs:**

General Fund	13,424,237.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,424,237.99

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 2024-2025**

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	185,994.85
Less: Capital Outlay	53,936.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	132,058.35

**Direct Costs:**

General Fund	1,736,815.07
Less: Capital Outlay	12,002.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,724,812.44

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 2024-2025**

District Code: 34010

Report R0416

Ionia Public Schools

250 E TUTTLE RD

IONIA, MI 48846

**Indirect Costs (Operations & Maintenance):**

General Fund	3,617,684.21
Less: Capital Outlay	577,946.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,039,737.72

**Direct Costs:**

General Fund	32,337,250.96
Less: Capital Outlay	1,196,822.31
Less: Facilities Acquisition	876,343.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,676,079.68
Less: Capital Outlay	205,966.00
Less: Facilities Acquisition	16,228.97
Total Direct (less Capital)	32,717,969.61

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 2024-2025**

District Code: 34080  
Report R0416

Belding Area School District  
850 HALL ST  
BELDING, MI 48809

**Indirect Costs (Operations & Maintenance):**

General Fund	2,139,781.97
Less: Capital Outlay	122,920.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,016,861.62

**Direct Costs:**

General Fund	22,582,131.15
Less: Capital Outlay	318,951.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,409,246.59
Less: Capital Outlay	367,793.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,304,632.88

Special Education Indirect Cost Rate: **8.65%**  
(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 2024-2025**

District Code: 34090  
Report R0416

Lakewood Public Schools  
223 W BROADWAY ST  
WOODLAND, MI 48897

**Indirect Costs (Operations & Maintenance):**

General Fund	1,797,581.91
Less: Capital Outlay	14,203.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,783,378.07

**Direct Costs:**

General Fund	19,083,618.08
Less: Capital Outlay	310,971.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,222,387.69
Less: Capital Outlay	109,680.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,885,353.58

Special Education Indirect Cost Rate: **8.97%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 34110  
Report R0416

Portland Public Schools  
1100 IONIA RD  
PORTLAND, MI 48875

**Indirect Costs (Operations & Maintenance):**

General Fund	2,666,305.49
Less: Capital Outlay	190,459.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,475,846.25

**Direct Costs:**

General Fund	24,943,743.80
Less: Capital Outlay	824,266.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,610,346.97
Less: Capital Outlay	16,316.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,713,508.09

Special Education Indirect Cost Rate: **9.63%**  
(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 2024-2025**

District Code: 34120  
Report R0416

Saranac Community Schools  
225 PLEASANT ST  
SARANAC, MI 48881

**Indirect Costs (Operations & Maintenance):**

General Fund	826,252.19
Less: Capital Outlay	10,019.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	816,232.47

**Direct Costs:**

General Fund	10,145,867.73
Less: Capital Outlay	112,719.00
Less: Facilities Acquisition	49,877.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	517,888.88
Less: Capital Outlay	69,257.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,431,902.39

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 2024-2025**  
District Code: 34140  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	27,852.78
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)	27,852.78

**Direct Costs:**

General Fund	174,626.97
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)	174,626.97

Special Education Indirect Cost Rate: **15.95%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**  
District Code: 34340  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	37,541.05
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)	37,541.05

**Direct Costs:**

General Fund	187,635.35
Less: Capital Outlay	0.00
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)	187,635.35

Special Education Indirect Cost Rate: **20.01%**  
(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 2024-2025**  
District Code: 34360  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	18,765.17
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)	18,765.17

**Direct Costs:**

General Fund	261,971.65
Less: Capital Outlay	0.00
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)	261,971.65

Special Education Indirect Cost Rate: **7.16%**  
(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 2024-2025**

District Code: 35010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,902,587.93
Less: Capital Outlay	13,221.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,129.43
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,901,496.32

**Direct Costs:**

General Fund	15,520,851.23
Less: Capital Outlay	308,527.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,071,240.58
Less: Capital Outlay	6,557.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,277,007.00

Special Education Indirect Cost Rate: **11.68%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 35020  
Report R0416

Hale Area Schools  
200 W MAIN ST  
HALE, MI 48739

**Indirect Costs (Operations & Maintenance):**

General Fund	556,059.93
Less: Capital Outlay	55,228.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	500,831.68

**Direct Costs:**

General Fund	4,913,570.35
Less: Capital Outlay	32,891.71
Less: Facilities Acquisition	194,409.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	391,107.56
Less: Capital Outlay	28,622.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,048,754.29

Special Education Indirect Cost Rate: **9.92%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 35030  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,117,472.72
Less: Capital Outlay	13,425.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,104,047.72

**Direct Costs:**

General Fund	14,209,002.44
Less: Capital Outlay	368,064.56
Less: Facilities Acquisition	544,833.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	841,395.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,137,500.48

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 2024-2025**

District Code: 35040

Report R0416

Whittemore-Prescott Area Schools

P.O. Box 250

Whittemore, MI 48770

**Indirect Costs (Operations & Maintenance):**

General Fund	892,069.02
Less: Capital Outlay	40,277.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	851,791.72

**Direct Costs:**

General Fund	9,192,227.67
Less: Capital Outlay	287,402.47
Less: Facilities Acquisition	601,519.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	617,068.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,920,374.91

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 2024-2025**

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	117,097.15
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)	117,097.15

**Direct Costs:**

General Fund	1,548,771.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	15,624.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,564,396.60

Special Education Indirect Cost Rate: **7.49%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 36015  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	575,364.62
Less: Capital Outlay	10,112.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,578.54
Less: Capital Outlay	0.00
Total Indirect (less Capital)	578,830.64

**Direct Costs:**

General Fund	5,275,328.39
Less: Capital Outlay	71,453.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	455,619.88
Less: Capital Outlay	4,047.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,655,447.69

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 2024-2025**

District Code: 36025  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,491,357.72
Less: Capital Outlay	1,278,341.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,213,016.31

**Direct Costs:**

General Fund	9,599,907.04
Less: Capital Outlay	117,984.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	647,527.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,129,450.56

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 2024-2025**

District Code: 37010  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	4,040,103.27
Less: Capital Outlay	30,072.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,265.41
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,014,296.55

**Direct Costs:**

General Fund	49,699,861.62
Less: Capital Outlay	308,137.44
Less: Facilities Acquisition	28,961.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,938,891.00
Less: Capital Outlay	144,838.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	52,156,816.03

Special Education Indirect Cost Rate: **7.70%**  
(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 2024-2025**

District Code: 37040

Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	781,048.28
Less: Capital Outlay	38,881.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	742,167.25

**Direct Costs:**

General Fund	8,060,299.49
Less: Capital Outlay	259,993.39
Less: Facilities Acquisition	79,999.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	486,400.32
Less: Capital Outlay	415.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,206,292.12

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 37060  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,235,049.30
Less: Capital Outlay	16,454.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,218,595.00

**Direct Costs:**

General Fund	22,730,096.23
Less: Capital Outlay	1,199,107.32
Less: Facilities Acquisition	407,484.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,299,781.29
Less: Capital Outlay	149,398.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,273,886.67

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 2024-2025**

District Code: 37900  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	39,807.00
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)	39,807.00

**Direct Costs:**

General Fund	910,529.00
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)	910,529.00

Special Education Indirect Cost Rate: **4.37%**  
(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 2024-2025**

District Code: 37901  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	500,910.00
Less: Capital Outlay	59,482.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,030.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	454,458.00

**Direct Costs:**

General Fund	4,344,460.00
Less: Capital Outlay	47,156.00
Less: Facilities Acquisition	17,343.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	256,689.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,536,650.00

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 2024-2025**

District Code: 38010  
Report R0416

Western School District  
1400 S DEARING RD  
PARMA, MI 49269

**Indirect Costs (Operations & Maintenance):**

General Fund	2,446,102.23
Less: Capital Outlay	170,816.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	70,233.19
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,345,518.86

**Direct Costs:**

General Fund	33,419,888.19
Less: Capital Outlay	663,119.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,415,006.40
Less: Capital Outlay	55,112.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	34,116,662.22

Special Education Indirect Cost Rate: **6.87%**  
(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 2024-2025**

District Code: 38020  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,189,514.81
Less: Capital Outlay	103,908.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,085,606.21

**Direct Costs:**

General Fund	9,562,244.90
Less: Capital Outlay	66,555.17
Less: Facilities Acquisition	68,713.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	667,128.90
Less: Capital Outlay	614.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,093,491.63

Special Education Indirect Cost Rate: **10.76%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 38040  
Report R0416

Columbia School District  
11775 HEWITT RD  
BROOKLYN, MI 49230

**Indirect Costs (Operations & Maintenance):**

General Fund	1,838,850.46
Less: Capital Outlay	459.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,838,390.47

**Direct Costs:**

General Fund	18,728,231.18
Less: Capital Outlay	170,463.60
Less: Facilities Acquisition	99,382.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,022,985.19
Less: Capital Outlay	57,514.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,423,855.53

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 2024-2025**

District Code: 38050  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,548,701.59
Less: Capital Outlay	34,857.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,513,843.68

**Direct Costs:**

General Fund	16,733,293.16
Less: Capital Outlay	952,888.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,095,903.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,876,308.32

Special Education Indirect Cost Rate: **8.97%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 38080

Report R0416

Concord Community Schools

P.O. Box 338

Concord, MI 49237

**Indirect Costs (Operations & Maintenance):**

General Fund	915,382.33
Less: Capital Outlay	5,632.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	909,749.35

**Direct Costs:**

General Fund	9,186,112.28
Less: Capital Outlay	459,636.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	722,097.63
Less: Capital Outlay	40,848.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,407,725.32

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 2024-2025**

District Code: 38090  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,367,053.40
Less: Capital Outlay	73,201.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,293,851.84

**Direct Costs:**

General Fund	9,689,704.72
Less: Capital Outlay	25,710.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	677,728.74
Less: Capital Outlay	23,635.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,318,087.58

Special Education Indirect Cost Rate: **12.54%**  
(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 2024-2025**

District Code: 38100  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,451,126.61
Less: Capital Outlay	20,726.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,430,399.84

**Direct Costs:**

General Fund	12,522,231.43
Less: Capital Outlay	80,324.42
Less: Facilities Acquisition	514,420.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	681,902.14
Less: Capital Outlay	60,743.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,548,645.58

Special Education Indirect Cost Rate: **11.40%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 38120  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	2,744,381.92
Less: Capital Outlay	37,455.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	350.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,707,276.38

**Direct Costs:**

General Fund	15,609,370.50
Less: Capital Outlay	190,295.79
Less: Facilities Acquisition	30,795.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,163,555.93
Less: Capital Outlay	53,141.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,498,693.53

Special Education Indirect Cost Rate: **16.41%**  
(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 2024-2025**

District Code: 38130  
Report R0416

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

**Indirect Costs (Operations & Maintenance):**

General Fund	1,709,101.20
Less: Capital Outlay	215,335.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	53,095.00
Less: Capital Outlay	53,095.00
Total Indirect (less Capital)	1,493,765.28

**Direct Costs:**

General Fund	15,504,861.80
Less: Capital Outlay	398,955.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	900,227.45
Less: Capital Outlay	107,552.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,898,580.66

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 2024-2025**

District Code: 38140  
Report R0416

Northwest Community Schools  
6900 RIVES JUNCTION RD  
JACKSON, MI 49201

**Indirect Costs (Operations & Maintenance):**

General Fund	4,033,119.21
Less: Capital Outlay	572,495.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,460,623.39

**Direct Costs:**

General Fund	41,209,950.89
Less: Capital Outlay	632,083.52
Less: Facilities Acquisition	989,657.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,940,261.14
Less: Capital Outlay	429,207.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,099,262.94

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 2024-2025**

District Code: 38150  
Report R0416

Springport Public Schools  
300 W MAIN ST  
SPRINGPORT, MI 49284

**Indirect Costs (Operations & Maintenance):**

General Fund	2,149,336.96
Less: Capital Outlay	527,064.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,622,272.08

**Direct Costs:**

General Fund	11,550,888.90
Less: Capital Outlay	168,620.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,433,988.92
Less: Capital Outlay	269,648.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,546,608.42

Special Education Indirect Cost Rate: **12.93%**  
(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 2024-2025**

District Code: 38170  
Report R0416

Jackson Public Schools  
522 WILDWOOD AVE  
JACKSON, MI 49201

**Indirect Costs (Operations & Maintenance):**

General Fund	8,257,038.50
Less: Capital Outlay	382,439.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,874,599.19

**Direct Costs:**

General Fund	72,408,109.32
Less: Capital Outlay	1,248,148.38
Less: Facilities Acquisition	529,776.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,266,816.50
Less: Capital Outlay	170,468.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	75,726,532.73

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 2024-2025**

District Code: 38900  
Report R0416

Jackson Preparatory & Early College  
2111 EMMONS RD  
JACKSON, MI 49201

**Indirect Costs (Operations & Maintenance):**

General Fund	58,723.00
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)	58,723.00

**Direct Costs:**

General Fund	2,846,815.59
Less: Capital Outlay	268.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,846,547.03

Special Education Indirect Cost Rate: **2.06%**  
(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 2024-2025**

District Code: 38901  
Report R0416

Da Vinci Schools  
2985 SPRINGPORT RD  
JACKSON, MI 49202

**Indirect Costs (Operations & Maintenance):**

General Fund	761,896.37
Less: Capital Outlay	19,812.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	742,083.79

**Direct Costs:**

General Fund	5,727,485.42
Less: Capital Outlay	127,164.27
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)	5,600,321.15

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 2024-2025**

District Code: 38902  
Report R0416

Paragon Charter Academy  
3750 MCCAIN RD  
JACKSON, MI 49201

**Indirect Costs (Operations & Maintenance):**

General Fund	1,282,881.00
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)	1,282,881.00

**Direct Costs:**

General Fund	6,193,644.00
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)	6,193,644.00

Special Education Indirect Cost Rate: **20.71%**  
(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 2024-2025**

District Code: 39010  
Report R0416

Kalamazoo Public Schools  
1220 Howard St  
Kalamazoo, MI 49008

**Indirect Costs (Operations & Maintenance):**

General Fund	21,717,902.10
Less: Capital Outlay	1,288,640.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	185,397.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	20,614,658.87

**Direct Costs:**

General Fund	194,783,329.55
Less: Capital Outlay	4,897,570.37
Less: Facilities Acquisition	11,790,145.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,222,365.86
Less: Capital Outlay	276,778.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	189,041,200.96

Special Education Indirect Cost Rate: **10.90%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 39020  
Report R0416

Climax-Scotts Community Schools  
372 S MAIN ST  
CLIMAX, MI 49034

**Indirect Costs (Operations & Maintenance):**

General Fund	862,451.22
Less: Capital Outlay	7,377.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	855,073.87

**Direct Costs:**

General Fund	7,862,448.77
Less: Capital Outlay	87,364.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	417,061.87
Less: Capital Outlay	30,867.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,161,278.93

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 2024-2025**

District Code: 39030  
Report R0416

Comstock Public Schools  
6138 KING HWY  
KALAMAZOO, MI 49048

**Indirect Costs (Operations & Maintenance):**

General Fund	3,133,465.83
Less: Capital Outlay	2,137.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	16,902.32
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,148,230.43

**Direct Costs:**

General Fund	28,523,789.30
Less: Capital Outlay	1,311,198.47
Less: Facilities Acquisition	28,463.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,655,596.84
Less: Capital Outlay	25,733.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,813,990.80

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 2024-2025**

District Code: 39050  
Report R0416

Galesburg-Augusta Community Schools  
1076 N 37TH ST  
GALESBURG, MI 49053

**Indirect Costs (Operations & Maintenance):**

General Fund	1,431,266.82
Less: Capital Outlay	42,868.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,388,398.68

**Direct Costs:**

General Fund	15,536,161.12
Less: Capital Outlay	197,052.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	779,575.82
Less: Capital Outlay	8,142.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,110,541.24

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 2024-2025**

District Code: 39065  
Report R0416

Gull Lake Community Schools  
10100 E D AVE  
RICHLAND, MI 49083

**Indirect Costs (Operations & Maintenance):**

General Fund	4,503,763.43
Less: Capital Outlay	369,939.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,133,824.09

**Direct Costs:**

General Fund	45,808,068.17
Less: Capital Outlay	99,598.13
Less: Facilities Acquisition	500,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,104,554.53
Less: Capital Outlay	395,304.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,917,719.73

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 39130  
Report R0416

Parchment School District  
520 N ORIENT ST  
KALAMAZOO, MI 49004

**Indirect Costs (Operations & Maintenance):**

General Fund	2,533,527.35
Less: Capital Outlay	308,103.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,225,423.44

**Direct Costs:**

General Fund	22,053,170.85
Less: Capital Outlay	351,591.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,393,950.09
Less: Capital Outlay	34,113.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,061,416.20

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 2024-2025**

District Code: 39140  
Report R0416

Portage Public Schools  
8107 MUSTANG DR  
PORTAGE, MI 49002

**Indirect Costs (Operations & Maintenance):**

General Fund	10,236,687.98
Less: Capital Outlay	58,871.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	27,414.22
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,205,230.23

**Direct Costs:**

General Fund	110,716,562.00
Less: Capital Outlay	559,336.56
Less: Facilities Acquisition	502,916.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,546,306.71
Less: Capital Outlay	143,133.02
Less: Facilities Acquisition	181,660.37
Total Direct (less Capital)	113,875,822.11

Special Education Indirect Cost Rate: **8.96%**  
(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 2024-2025**

District Code: 39160  
Report R0416

Schoolcraft Community Schools  
13400 S 14TH ST  
SCHOOLCRAFT, MI 49087

**Indirect Costs (Operations & Maintenance):**

General Fund	2,072,737.30
Less: Capital Outlay	3,413.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,069,324.14

**Direct Costs:**

General Fund	12,940,187.15
Less: Capital Outlay	4,893.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	657,690.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,592,983.97

Special Education Indirect Cost Rate: **15.22%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 39170  
Report R0416

Vicksburg Community Schools  
P.O. Box 158  
Vicksburg, MI 49097

**Indirect Costs (Operations & Maintenance):**

General Fund	3,335,116.81
Less: Capital Outlay	456,347.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,878,769.32

**Direct Costs:**

General Fund	33,758,957.22
Less: Capital Outlay	180,098.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,707,242.35
Less: Capital Outlay	49,631.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,236,468.85

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 2024-2025**

District Code: 39903  
Report R0416

Oakland Academy  
6325 OAKLAND DR  
PORTAGE, MI 49024

**Indirect Costs (Operations & Maintenance):**

General Fund	397,432.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	397,432.25

**Direct Costs:**

General Fund	1,289,924.06
Less: Capital Outlay	3,319.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	109,134.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,395,739.13

Special Education Indirect Cost Rate: **28.47%**  
(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 2024-2025**

District Code: 39905  
Report R0416

Paramount Charter Academy  
3624 S WESTNEDGE AVE  
KALAMAZOO, MI 49008

**Indirect Costs (Operations & Maintenance):**

General Fund	1,196,546.00
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)	1,196,546.00

**Direct Costs:**

General Fund	5,643,626.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,643,626.00

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 2024-2025**

District Code: 39906  
Report R0416

Youth Advancement Academy  
6750 Chime St  
Kalamazoo, MI 49009

**Indirect Costs (Operations & Maintenance):**

General Fund	29,554.46
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)	29,554.46

**Direct Costs:**

General Fund	626,496.86
Less: Capital Outlay	180.28
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)	626,316.58

Special Education Indirect Cost Rate: **4.72%**  
(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 2024-2025**

District Code: 39911  
Report R0416

Kalamazoo Covenant Academy  
404 W CROSSTOWN PKWY  
KALAMAZOO, MI 49001

**Indirect Costs (Operations & Maintenance):**

General Fund	229,727.92
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)	229,727.92

**Direct Costs:**

General Fund	1,434,013.01
Less: Capital Outlay	94,897.84
Less: Facilities Acquisition	1,419.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,337,695.76

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 2024-2025**

District Code: 40020  
Report R0416

Forest Area Community Schools  
7741 SHIPPY RD SW  
FIFE LAKE, MI 49633

**Indirect Costs (Operations & Maintenance):**

General Fund	738,899.58
Less: Capital Outlay	110,360.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	628,539.08

**Direct Costs:**

General Fund	7,050,031.58
Less: Capital Outlay	39,820.55
Less: Facilities Acquisition	605,330.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	648,338.38
Less: Capital Outlay	74,401.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,978,817.28

Special Education Indirect Cost Rate: **9.01%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 40040  
Report R0416

Kalkaska Public Schools  
315 S CORAL ST  
Kalkaska, MI 49646

**Indirect Costs (Operations & Maintenance):**

General Fund	2,048,366.84
Less: Capital Outlay	146,363.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,902,002.94

**Direct Costs:**

General Fund	18,588,617.08
Less: Capital Outlay	95,897.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,313,541.86
Less: Capital Outlay	101,638.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,704,622.39

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 2024-2025**

District Code: 40060  
Report R0416

Excelsior Township S/D #1  
5521 M 72 E  
KALKASKA, MI 49646

**Indirect Costs (Operations & Maintenance):**

General Fund	61,212.00
Less: Capital Outlay	3,063.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	58,149.00

**Direct Costs:**

General Fund	555,971.99
Less: Capital Outlay	2,142.00
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)	553,829.99

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 2024-2025**

District Code: 41010  
Report R0416

Grand Rapids Public Schools  
P.O. Box 117  
Grand Rapids, MI 49501

**Indirect Costs (Operations & Maintenance):**

General Fund	28,137,896.98
Less: Capital Outlay	638,960.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,678,871.18
Less: Capital Outlay	0.00
Total Indirect (less Capital)	29,177,807.96

**Direct Costs:**

General Fund	246,701,934.45
Less: Capital Outlay	2,281,631.79
Less: Facilities Acquisition	29,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	14,661,463.35
Less: Capital Outlay	65,910.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	258,986,355.49

Special Education Indirect Cost Rate: **11.27%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 41020  
Report R0416

Godwin Heights Public Schools  
15 36TH ST SW  
GRAND RAPIDS, MI 49548

**Indirect Costs (Operations & Maintenance):**

General Fund	4,114,214.85
Less: Capital Outlay	302,522.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,811,692.26

**Direct Costs:**

General Fund	31,356,075.78
Less: Capital Outlay	70,455.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,145,844.85
Less: Capital Outlay	16,404.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,415,060.92

Special Education Indirect Cost Rate: **11.41%**  
(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 2024-2025**

District Code: 41025  
Report R0416

Northview Public Schools  
4365 HUNSBERGER AVE NE  
GRAND RAPIDS, MI 49525

**Indirect Costs (Operations & Maintenance):**

General Fund	5,239,033.96
Less: Capital Outlay	246,234.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,992,799.08

**Direct Costs:**

General Fund	42,619,562.66
Less: Capital Outlay	281,452.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,273,462.61
Less: Capital Outlay	129,580.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,481,992.10

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 2024-2025**

District Code: 41026  
Report R0416

Wyoming Public Schools  
3575 GLADIOLA AVE SW  
WYOMING, MI 49519

**Indirect Costs (Operations & Maintenance):**

General Fund	6,114,214.64
Less: Capital Outlay	692,975.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,714.75
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,422,953.97

**Direct Costs:**

General Fund	57,431,722.86
Less: Capital Outlay	2,018,449.61
Less: Facilities Acquisition	456,545.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,222,907.68
Less: Capital Outlay	59,311.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	58,120,323.51

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 2024-2025**

District Code: 41040  
Report R0416

Byron Center Public Schools  
8542 BYRON CENTER AVE SW  
BYRON CENTER, MI 49315

**Indirect Costs (Operations & Maintenance):**

General Fund	5,467,119.64
Less: Capital Outlay	295,633.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,538.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,175,024.37

**Direct Costs:**

General Fund	56,859,888.05
Less: Capital Outlay	393,217.38
Less: Facilities Acquisition	272,988.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,551,898.30
Less: Capital Outlay	404,843.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	59,340,737.74

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 2024-2025**

District Code: 41050  
Report R0416

Caledonia Community Schools  
8948 KRAFT AVE SE  
CALEDONIA, MI 49316

**Indirect Costs (Operations & Maintenance):**

General Fund	6,688,992.54
Less: Capital Outlay	134,443.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,554,549.50

**Direct Costs:**

General Fund	64,728,249.69
Less: Capital Outlay	852,099.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,761,611.68
Less: Capital Outlay	190,203.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	67,447,558.11

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 2024-2025**

District Code: 41070  
Report R0416

Cedar Springs Public Schools  
204 E MUSKEGON ST  
CEDAR SPRINGS, MI 49319

**Indirect Costs (Operations & Maintenance):**

General Fund	5,240,481.02
Less: Capital Outlay	440,961.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,799,519.82

**Direct Costs:**

General Fund	41,642,842.52
Less: Capital Outlay	843,676.32
Less: Facilities Acquisition	81,988.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,228,526.03
Less: Capital Outlay	85,940.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,859,764.14

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 2024-2025**

District Code: 41080  
Report R0416

Comstock Park Public Schools  
101 SCHOOL ST NE  
COMSTOCK PARK, MI 49321

**Indirect Costs (Operations & Maintenance):**

General Fund	2,985,627.10
Less: Capital Outlay	39,714.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	21,086.73
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,966,999.16

**Direct Costs:**

General Fund	25,575,821.85
Less: Capital Outlay	808,703.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,475,094.95
Less: Capital Outlay	96,767.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,145,445.19

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 2024-2025**

District Code: 41090  
Report R0416

East Grand Rapids Public Schools  
2915 HALL ST SE  
GRAND RAPIDS, MI 49506

**Indirect Costs (Operations & Maintenance):**

General Fund	4,652,295.50
Less: Capital Outlay	131,438.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,520,856.85

**Direct Costs:**

General Fund	35,932,704.29
Less: Capital Outlay	353,776.06
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)	35,578,928.23

Special Education Indirect Cost Rate: **12.71%**  
(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 2024-2025**

District Code: 41110  
Report R0416

Forest Hills Public Schools  
620 FOREST HILL AVE SE  
GRAND RAPIDS, MI 49546

**Indirect Costs (Operations & Maintenance):**

General Fund	12,878,164.28
Less: Capital Outlay	416,077.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,462,086.74

**Direct Costs:**

General Fund	121,347,694.92
Less: Capital Outlay	813,006.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,106,564.75
Less: Capital Outlay	503,661.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	125,137,591.71

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 41120  
Report R0416

Godfrey-Lee Public Schools  
1324 BURTON ST SW  
WYOMING, MI 49509

**Indirect Costs (Operations & Maintenance):**

General Fund	2,778,012.58
Less: Capital Outlay	240,609.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,537,403.26

**Direct Costs:**

General Fund	26,488,607.02
Less: Capital Outlay	505,605.87
Less: Facilities Acquisition	890,220.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,947,559.90
Less: Capital Outlay	4,660.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,035,680.67

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 2024-2025**

District Code: 41130  
Report R0416

Grandville Public Schools  
3839 Prairie St SW  
Grandville, MI 49418

**Indirect Costs (Operations & Maintenance):**

General Fund	8,587,253.09
Less: Capital Outlay	137,698.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,616.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,453,171.76

**Direct Costs:**

General Fund	77,627,071.59
Less: Capital Outlay	1,039,930.57
Less: Facilities Acquisition	2,526.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,513,258.60
Less: Capital Outlay	313,969.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	79,783,904.10

Special Education Indirect Cost Rate: **10.60%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 41140  
Report R0416

Kelloggsville Public Schools  
242 52ND ST SE  
GRAND RAPIDS, MI 49548

**Indirect Costs (Operations & Maintenance):**

General Fund	3,237,547.53
Less: Capital Outlay	103,914.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,181.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,135,815.03

**Direct Costs:**

General Fund	30,910,815.82
Less: Capital Outlay	89,189.92
Less: Facilities Acquisition	835,886.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,132,206.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,117,946.29

Special Education Indirect Cost Rate: **9.76%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 41145  
Report R0416

Kenowa Hills Public Schools  
2325 4 MILE RD NW  
GRAND RAPIDS, MI 49544

**Indirect Costs (Operations & Maintenance):**

General Fund	3,527,731.66
Less: Capital Outlay	247,760.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,279,971.16

**Direct Costs:**

General Fund	44,250,351.63
Less: Capital Outlay	425,528.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,538,365.90
Less: Capital Outlay	446,358.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	45,916,831.36

Special Education Indirect Cost Rate: **7.14%**  
(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 2024-2025**

District Code: 41150  
Report R0416

Kent City Community Schools  
200 N CLOVER ST  
KENT CITY, MI 49330

**Indirect Costs (Operations & Maintenance):**

General Fund	2,152,212.96
Less: Capital Outlay	2,639.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,149,573.14

**Direct Costs:**

General Fund	16,464,267.32
Less: Capital Outlay	29,331.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,321,672.71
Less: Capital Outlay	20,219.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,736,389.33

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 2024-2025**

District Code: 41160  
Report R0416

Kentwood Public Schools  
5820 EASTERN AVE SE  
GRAND RAPIDS, MI 49508

**Indirect Costs (Operations & Maintenance):**

General Fund	21,621,300.97
Less: Capital Outlay	4,923,158.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,698,142.15

**Direct Costs:**

General Fund	140,465,287.30
Less: Capital Outlay	1,355,347.83
Less: Facilities Acquisition	1,144,240.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	8,913,674.77
Less: Capital Outlay	200,155.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	146,679,218.27

Special Education Indirect Cost Rate: **11.38%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 41170  
Report R0416

Lowell Area Schools  
300 HIGH ST  
LOWELL, MI 49331

**Indirect Costs (Operations & Maintenance):**

General Fund	4,726,205.27
Less: Capital Outlay	68,869.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,657,336.27

**Direct Costs:**

General Fund	43,428,674.68
Less: Capital Outlay	421,573.74
Less: Facilities Acquisition	51,122.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,201,266.96
Less: Capital Outlay	191,442.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,965,803.06

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 2024-2025**

District Code: 41210  
Report R0416

Rockford Public Schools  
350 N MAIN ST  
ROCKFORD, MI 49341

**Indirect Costs (Operations & Maintenance):**

General Fund	10,596,394.53
Less: Capital Outlay	109,484.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,486,910.07

**Direct Costs:**

General Fund	103,905,877.09
Less: Capital Outlay	143,492.04
Less: Facilities Acquisition	472,474.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,497,127.96
Less: Capital Outlay	297,213.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	107,489,824.67

Special Education Indirect Cost Rate: **9.76%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 41240  
Report R0416

Sparta Area Schools  
465 S UNION ST  
SPARTA, MI 49345

**Indirect Costs (Operations & Maintenance):**

General Fund	3,541,220.72
Less: Capital Outlay	370,070.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,171,150.62

**Direct Costs:**

General Fund	35,473,533.58
Less: Capital Outlay	449,538.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,221,028.98
Less: Capital Outlay	397,679.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,847,344.60

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 2024-2025**

District Code: 41900  
Report R0416

Covenant High School Grand Rapids  
50 ANTOINE ST SW  
GRAND RAPIDS, MI 49507

**Indirect Costs (Operations & Maintenance):**

General Fund	491,287.00
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)	491,287.00

**Direct Costs:**

General Fund	2,575,911.00
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)	2,575,911.00

Special Education Indirect Cost Rate: **19.07%**  
(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 2024-2025**

District Code: 41901  
Report R0416

New Branches Charter Academy  
3662 Poinsettia Ave SE  
Grand Rapids, MI 49508

**Indirect Costs (Operations & Maintenance):**

General Fund	483,100.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	483,100.57

**Direct Costs:**

General Fund	4,587,673.69
Less: Capital Outlay	41,049.29
Less: Facilities Acquisition	331,987.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	469,495.06
Less: Capital Outlay	51,720.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,632,411.81

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 2024-2025**

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	696,245.08
Less: Capital Outlay	7,994.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,361.88
Less: Capital Outlay	0.00
Total Indirect (less Capital)	690,612.38

**Direct Costs:**

General Fund	8,322,291.82
Less: Capital Outlay	39,629.71
Less: Facilities Acquisition	632,270.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	619,167.24
Less: Capital Outlay	29,583.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,239,975.49

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 2024-2025**

District Code: 41905  
Report R0416

Excel Charter Academy  
4201 BRETON RD SE  
GRAND RAPIDS, MI 49512

**Indirect Costs (Operations & Maintenance):**

General Fund	1,315,602.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,315,602.00

**Direct Costs:**

General Fund	8,388,061.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,388,061.00

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 2024-2025**

District Code: 41908  
Report R0416

Byron Center Charter School  
9930 BURLINGAME AVE SW  
BYRON CENTER, MI 49315

**Indirect Costs (Operations & Maintenance):**

General Fund	262,671.35
Less: Capital Outlay	21,449.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	241,222.35

**Direct Costs:**

General Fund	2,044,812.53
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)	2,044,812.53

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 2024-2025**

District Code: 41909  
Report R0416

Vista Charter Academy  
711 32ND ST SE  
GRAND RAPIDS, MI 49548

**Indirect Costs (Operations & Maintenance):**

General Fund	1,288,821.00
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)	1,288,821.00

**Direct Costs:**

General Fund	8,205,662.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,205,662.00

Special Education Indirect Cost Rate: **15.71%**  
(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 2024-2025**

District Code: 41910  
Report R0416

Vanguard Charter Academy  
1620 52ND ST SW  
WYOMING, MI 49519

**Indirect Costs (Operations & Maintenance):**

General Fund	1,386,654.00
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)	1,386,654.00

**Direct Costs:**

General Fund	8,189,616.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,189,616.00

Special Education Indirect Cost Rate: **16.93%**  
(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 2024-2025**

District Code: 41911  
Report R0416

Flat River Academy  
9481 JORDAN RD  
Greenville, MI 48838

**Indirect Costs (Operations & Maintenance):**

General Fund	191,350.07
Less: Capital Outlay	9,129.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	182,220.86

**Direct Costs:**

General Fund	1,383,246.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	15,278.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	154,413.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,522,382.36

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 2024-2025**

District Code: 41914  
Report R0416

Knapp Charter Academy  
1759 LEFFINGWELL AVE NE  
GRAND RAPIDS, MI 49525

**Indirect Costs (Operations & Maintenance):**

General Fund	1,170,526.00
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)	1,170,526.00

**Direct Costs:**

General Fund	6,147,566.00
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)	6,147,566.00

Special Education Indirect Cost Rate: **19.04%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**  
District Code: 41915  
Report R0416

Walker Charter Academy  
1801 3 MILE RD NW  
GRAND RAPIDS, MI 49544

**Indirect Costs (Operations & Maintenance):**

General Fund	1,127,831.00
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)	1,127,831.00

**Direct Costs:**

General Fund	7,487,604.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,487,604.00

Special Education Indirect Cost Rate: **15.06%**  
(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 2024-2025**

District Code: 41916  
Report R0416

Cross Creek Charter Academy  
7701 KALAMAZOO AVE SE  
BYRON CENTER, MI 49315

**Indirect Costs (Operations & Maintenance):**

General Fund	1,161,154.00
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)	1,161,154.00

**Direct Costs:**

General Fund	7,993,070.00
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,993,070.00

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 2024-2025**

District Code: 41917  
Report R0416

William C. Abney Academy  
1435 FULTON ST E  
GRAND RAPIDS, MI 49503

**Indirect Costs (Operations & Maintenance):**

General Fund	470,159.04
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)	470,159.04

**Direct Costs:**

General Fund	4,853,813.66
Less: Capital Outlay	6,000.00
Less: Facilities Acquisition	270,839.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	309,208.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,886,182.20

Special Education Indirect Cost Rate: **9.62%**  
(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 2024-2025**

District Code: 41918  
Report R0416

Creative Technologies Academy  
350 PINE ST  
CEDAR SPRINGS, MI 49319

**Indirect Costs (Operations & Maintenance):**

General Fund	578,376.27
Less: Capital Outlay	33,925.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	544,450.48

**Direct Costs:**

General Fund	3,734,464.72
Less: Capital Outlay	23,174.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,711,289.73

Special Education Indirect Cost Rate: **14.67%**  
(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 2024-2025**

District Code: 41919  
Report R0416

Ridge Park Charter Academy  
4120 CAMELOT RIDGE DR SE  
GRAND RAPIDS, MI 49546

**Indirect Costs (Operations & Maintenance):**

General Fund	1,433,757.00
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)	1,433,757.00

**Direct Costs:**

General Fund	6,175,580.00
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)	6,175,580.00

Special Education Indirect Cost Rate: **23.22%**  
(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 2024-2025**

District Code: 41920  
Report R0416

Chandler Woods Charter Academy  
6895 SAMRICK AVE NE  
BELMONT, MI 49306

**Indirect Costs (Operations & Maintenance):**

General Fund	1,229,779.00
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)	1,229,779.00

**Direct Costs:**

General Fund	7,417,794.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,417,794.00

Special Education Indirect Cost Rate: **16.58%**  
(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 2024-2025**

District Code: 41921  
Report R0416

Grand Rapids Child Discovery Center  
409 Lafayette Ave SE  
GRAND RAPIDS, MI 49503

**Indirect Costs (Operations & Maintenance):**

General Fund	336,201.00
Less: Capital Outlay	142,845.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	193,356.00

**Direct Costs:**

General Fund	3,462,320.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	17,796.00
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)	3,444,524.00

Special Education Indirect Cost Rate: **5.61%**  
(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 2024-2025**

District Code: 41922

Report R0416

Lighthouse Academy  
3300 36TH ST SE  
Grand Rapids, MI 49512

**Indirect Costs (Operations & Maintenance):**

General Fund	542,658.00
Less: Capital Outlay	104,992.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	437,666.00

**Direct Costs:**

General Fund	9,722,248.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	1,673,717.00
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)	8,048,531.00

Special Education Indirect Cost Rate: **5.44%**  
(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 2024-2025**

District Code: 41923  
Report R0416

Wellspring Preparatory High School  
1031 PAGE ST NE  
GRAND RAPIDS, MI 49505

**Indirect Costs (Operations & Maintenance):**

General Fund	1,179,016.00
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)	1,179,016.00

**Direct Costs:**

General Fund	3,764,762.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,764,762.00

Special Education Indirect Cost Rate: **31.32%**  
(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 2024-2025**

District Code: 41924  
Report R0416

West Michigan Aviation Academy  
5363 44TH ST SE  
Grand Rapids, MI 49512

**Indirect Costs (Operations & Maintenance):**

General Fund	800,265.00
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)	800,265.00

**Direct Costs:**

General Fund	6,015,367.00
Less: Capital Outlay	57,092.00
Less: Facilities Acquisition	47,585.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	542.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,911,232.00

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 2024-2025**

District Code: 41925  
Report R0416

Michigan Virtual Charter Academy  
1620 E ELZA AVE  
HAZEL PARK, MI 48030

**Indirect Costs (Operations & Maintenance):**

General Fund	244,739.04
Less: Capital Outlay	3,382.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	241,356.91

**Direct Costs:**

General Fund	32,997,743.28
Less: Capital Outlay	127,861.76
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)	32,869,881.52

Special Education Indirect Cost Rate: **0.73%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 41926  
Report R0416

Hope Academy of West Michigan  
240 BROWN ST SE  
Grand Rapids, MI 49507

**Indirect Costs (Operations & Maintenance):**

General Fund	532,329.00
Less: Capital Outlay	134,970.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	397,359.00

**Direct Costs:**

General Fund	4,215,338.00
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)	4,215,338.00

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 2024-2025**

District Code: 41928  
Report R0416

River City Scholars Charter Academy  
944 EVERGREEN ST SE  
Grand Rapids, MI 49507

**Indirect Costs (Operations & Maintenance):**

General Fund	1,454,713.00
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)	1,454,713.00

**Direct Costs:**

General Fund	5,119,494.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,119,494.00

Special Education Indirect Cost Rate: **28.42%**  
(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 2024-2025**

District Code: 41929  
Report R0416

NexTech High School  
801 BROADWAY AVE NW STE 225  
GRAND RAPIDS, MI 49504

**Indirect Costs (Operations & Maintenance):**

General Fund	137,012.00
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)	137,012.00

**Direct Costs:**

General Fund	1,403,210.00
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,402,638.00

Special Education Indirect Cost Rate: **9.77%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 41930  
Report R0416

Grand River Preparatory High School  
650 52ND ST SE  
Kentwood, MI 49548

**Indirect Costs (Operations & Maintenance):**

General Fund	1,394,833.00
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)	1,394,833.00

**Direct Costs:**

General Fund	5,997,537.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,997,537.00

Special Education Indirect Cost Rate: **23.26%**  
(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 2024-2025**

District Code: 41931  
Report R0416

PrepNet Virtual Academy  
3850 BROADMOOR AVE SE  
GRAND RAPIDS, MI 49512

**Indirect Costs (Operations & Maintenance):**

General Fund	86,712.00
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)	86,712.00

**Direct Costs:**

General Fund	13,657,416.00
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,657,416.00

Special Education Indirect Cost Rate: **0.63%**  
(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 2024-2025**

District Code: 41932  
Report R0416

Gerald Dawkins Academy  
1050 FISK ST SE  
GRAND RAPIDS, MI 49507

**Indirect Costs (Operations & Maintenance):**

General Fund	131,336.85
Less: Capital Outlay	13,457.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	117,879.05

**Direct Costs:**

General Fund	1,979,665.70
Less: Capital Outlay	62,690.41
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)	1,916,975.29

Special Education Indirect Cost Rate: **6.15%**  
(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 2024-2025**

District Code: 42030  
Report R0416

Grant Township S/D #2  
P.O. Box 74  
Copper Harbor, MI 49918

**Indirect Costs (Operations & Maintenance):**

General Fund	18,854.00
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)	18,854.00

**Direct Costs:**

General Fund	218,402.00
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)	218,402.00

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 2024-2025**

District Code: 43040  
Report R0416

Baldwin Community Schools  
525 4TH ST  
BALDWIN, MI 49304

**Indirect Costs (Operations & Maintenance):**

General Fund	1,287,600.81
Less: Capital Outlay	14,700.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,827.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,288,728.02

**Direct Costs:**

General Fund	10,446,313.02
Less: Capital Outlay	149,051.90
Less: Facilities Acquisition	29,759.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	634,823.73
Less: Capital Outlay	8,497.55
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,893,828.30

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 2024-2025**

District Code: 44010  
Report R0416

Lapeer Community Schools  
250 2ND ST  
LAPEER, MI 48446

**Indirect Costs (Operations & Maintenance):**

General Fund	4,959,161.38
Less: Capital Outlay	231,319.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,306.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,746,148.80

**Direct Costs:**

General Fund	57,353,598.22
Less: Capital Outlay	221,281.77
Less: Facilities Acquisition	1,938,881.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,724,867.08
Less: Capital Outlay	32,153.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	57,886,148.54

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 2024-2025**

District Code: 44020

Report R0416

Almont Community Schools  
4701 HOWLAND RD  
ALMONT, MI 48003

**Indirect Costs (Operations & Maintenance):**

General Fund	1,429,424.97
Less: Capital Outlay	383.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,429,041.89

**Direct Costs:**

General Fund	16,051,008.43
Less: Capital Outlay	31,329.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	764,156.95
Less: Capital Outlay	100,067.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,683,768.13

Special Education Indirect Cost Rate: **8.57%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 44050  
Report R0416

Dryden Community Schools  
3866 ROCHESTER RD  
DRYDEN, MI 48428

**Indirect Costs (Operations & Maintenance):**

General Fund	753,989.21
Less: Capital Outlay	12,265.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	741,724.21

**Direct Costs:**

General Fund	6,688,915.92
Less: Capital Outlay	26,567.78
Less: Facilities Acquisition	59,141.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	479,705.91
Less: Capital Outlay	77,732.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,005,180.55

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 2024-2025**

District Code: 44060  
Report R0416

Imlay City Community Schools  
634 W BORLAND RD  
IMLAY CITY, MI 48444

**Indirect Costs (Operations & Maintenance):**

General Fund	2,718,161.23
Less: Capital Outlay	183,991.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,534,169.63

**Direct Costs:**

General Fund	23,770,357.48
Less: Capital Outlay	62,821.57
Less: Facilities Acquisition	889,671.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,650,446.54
Less: Capital Outlay	169,498.64
Less: Facilities Acquisition	8,255.00
Total Direct (less Capital)	24,290,557.31

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 2024-2025**

District Code: 44090  
Report R0416

North Branch Area Schools  
P.O. Box 3620  
North Branch, MI 48461

**Indirect Costs (Operations & Maintenance):**

General Fund	2,538,909.93
Less: Capital Outlay	315,584.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,223,325.81

**Direct Costs:**

General Fund	25,676,966.23
Less: Capital Outlay	480,041.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,804,548.61
Less: Capital Outlay	193,584.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,807,889.09

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 2024-2025**

District Code: 44901

Report R0416

Chatfield School  
231 LAKE DR  
LAPEER, MI 48446

**Indirect Costs (Operations & Maintenance):**

General Fund	608,068.43
Less: Capital Outlay	60,790.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	547,277.82

**Direct Costs:**

General Fund	4,996,506.19
Less: Capital Outlay	50,252.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	268,906.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,215,160.51

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 2024-2025**

District Code: 45010  
Report R0416

Glen Lake Community Schools  
3375 W BURDICKVILLE RD  
MAPLE CITY, MI 49664

**Indirect Costs (Operations & Maintenance):**

General Fund	1,325,428.65
Less: Capital Outlay	57,746.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,267,681.76

**Direct Costs:**

General Fund	14,484,614.53
Less: Capital Outlay	321,452.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	871,373.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,034,535.31

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 2024-2025**

District Code: 45020  
Report R0416

Leland Public School District  
P.O. Box 498  
Leland, MI 49654

**Indirect Costs (Operations & Maintenance):**

General Fund	799,973.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	799,973.85

**Direct Costs:**

General Fund	7,255,593.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	408,794.09
Less: Capital Outlay	5,532.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,658,856.07

Special Education Indirect Cost Rate: **10.45%**  
(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 2024-2025**

District Code: 45040  
Report R0416

Northport Public School District  
104 S WING ST  
NORTHPORT, MI 49670

**Indirect Costs (Operations & Maintenance):**

General Fund	646,080.32
Less: Capital Outlay	38,078.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	608,001.47

**Direct Costs:**

General Fund	4,091,209.48
Less: Capital Outlay	51,954.49
Less: Facilities Acquisition	49,482.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	342,271.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,332,043.52

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 2024-2025**

District Code: 45050  
Report R0416

Suttons Bay Public Schools  
310 Elm Street  
Suttons Bay, MI 49682

**Indirect Costs (Operations & Maintenance):**

General Fund	1,171,353.43
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,171,353.43

**Direct Costs:**

General Fund	7,971,289.23
Less: Capital Outlay	9,880.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,354.90
Less: Capital Outlay	34,075.52
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,309,687.70

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 2024-2025**

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	161,184.61
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)	161,184.61

**Direct Costs:**

General Fund	1,289,564.25
Less: Capital Outlay	100.00
Less: Facilities Acquisition	59,214.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,230,249.28

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 2024-2025**

District Code: 46010  
Report R0416

Adrian Public Schools  
785 RIVERSIDE AVE STE 1  
ADRIAN, MI 49221

**Indirect Costs (Operations & Maintenance):**

General Fund	4,543,746.36
Less: Capital Outlay	196,501.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,802.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,350,046.50

**Direct Costs:**

General Fund	38,977,619.43
Less: Capital Outlay	553,694.78
Less: Facilities Acquisition	306,216.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,345,904.35
Less: Capital Outlay	227,460.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,236,152.44

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 2024-2025**

District Code: 46020  
Report R0416

Addison Community Schools  
219 N COMSTOCK ST  
ADDISON, MI 49220

**Indirect Costs (Operations & Maintenance):**

General Fund	1,083,274.23
Less: Capital Outlay	62,729.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,020,545.00

**Direct Costs:**

General Fund	8,715,495.28
Less: Capital Outlay	86,310.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	847,816.27
Less: Capital Outlay	29,989.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,447,012.04

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 2024-2025**

District Code: 46040  
Report R0416

Blissfield Community Schools  
630 S LANE ST  
BLISSFIELD, MI 49228

**Indirect Costs (Operations & Maintenance):**

General Fund	1,617,566.02
Less: Capital Outlay	184,554.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,433,011.46

**Direct Costs:**

General Fund	13,757,705.89
Less: Capital Outlay	356,599.06
Less: Facilities Acquisition	15,887.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	687,566.15
Less: Capital Outlay	54,502.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,018,282.71

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 2024-2025**

District Code: 46050  
Report R0416

Britton Deerfield Schools  
201 COLLEGE AVE  
BRITTON, MI 49229

**Indirect Costs (Operations & Maintenance):**

General Fund	907,818.46
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)	907,818.46

**Direct Costs:**

General Fund	4,950,105.11
Less: Capital Outlay	48,915.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	339,277.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,240,467.26

Special Education Indirect Cost Rate: **17.32%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 46060  
Report R0416

Clinton Community Schools  
340 E MICHIGAN AVE  
CLINTON, MI 49236

**Indirect Costs (Operations & Maintenance):**

General Fund	1,805,017.66
Less: Capital Outlay	358,677.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,446,339.78

**Direct Costs:**

General Fund	14,709,222.64
Less: Capital Outlay	284,186.57
Less: Facilities Acquisition	712,999.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	811,662.45
Less: Capital Outlay	159,408.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,364,289.82

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 2024-2025**

District Code: 46080  
Report R0416

Hudson Area Schools  
781 N MAPLE GROVE AVE  
HUDSON, MI 49247

**Indirect Costs (Operations & Maintenance):**

General Fund	1,403,301.82
Less: Capital Outlay	145,317.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,257,984.54

**Direct Costs:**

General Fund	14,670,446.15
Less: Capital Outlay	248,384.65
Less: Facilities Acquisition	132,173.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,096,077.25
Less: Capital Outlay	16,262.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,369,703.50

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 2024-2025**

District Code: 46090  
Report R0416

Madison School District (Lenawee)  
3498 TREAT HWY  
ADRIAN, MI 49221

**Indirect Costs (Operations & Maintenance):**

General Fund	1,742,405.71
Less: Capital Outlay	269,963.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,472,442.26

**Direct Costs:**

General Fund	21,309,244.76
Less: Capital Outlay	468,083.73
Less: Facilities Acquisition	800,740.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,431,160.62
Less: Capital Outlay	239,721.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,231,859.85

Special Education Indirect Cost Rate: **6.94%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 46100  
Report R0416

Morenci Area Schools  
788 COOMER ST  
MORENCI, MI 49256

**Indirect Costs (Operations & Maintenance):**

General Fund	989,079.63
Less: Capital Outlay	101,939.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	887,139.68

**Direct Costs:**

General Fund	6,891,947.12
Less: Capital Outlay	38,294.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	622,049.77
Less: Capital Outlay	53,509.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,422,192.64

Special Education Indirect Cost Rate: **11.95%**  
(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 2024-2025**

District Code: 46110  
Report R0416

Onsted Community Schools  
10109 Slee Rd  
Onsted, MI 49265

**Indirect Costs (Operations & Maintenance):**

General Fund	1,861,960.14
Less: Capital Outlay	68,955.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,793,004.72

**Direct Costs:**

General Fund	15,672,998.86
Less: Capital Outlay	13,806.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	938,444.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,597,637.29

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 2024-2025**

District Code: 46130  
Report R0416

Sand Creek Community Schools  
6850 SAND CREEK HWY  
SAND CREEK, MI 49279

**Indirect Costs (Operations & Maintenance):**

General Fund	1,292,381.64
Less: Capital Outlay	119,444.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,172,937.52

**Direct Costs:**

General Fund	10,155,689.93
Less: Capital Outlay	176,283.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	660,907.35
Less: Capital Outlay	62,733.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,577,580.32

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 2024-2025**

District Code: 46140  
Report R0416

Tecumseh Public Schools  
760 BROWN ST  
TECUMSEH, MI 49286

**Indirect Costs (Operations & Maintenance):**

General Fund	3,903,776.03
Less: Capital Outlay	4,860.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,898,916.03

**Direct Costs:**

General Fund	31,941,882.98
Less: Capital Outlay	678,308.32
Less: Facilities Acquisition	896,312.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,641,608.68
Less: Capital Outlay	179,503.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,829,367.04

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 2024-2025**

District Code: 47010  
Report R0416

Brighton Area Schools  
125 S CHURCH ST  
BRIGHTON, MI 48116

**Indirect Costs (Operations & Maintenance):**

General Fund	9,146,511.37
Less: Capital Outlay	1,615,789.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,530,722.15

**Direct Costs:**

General Fund	106,742,663.86
Less: Capital Outlay	1,181,098.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,682,058.95
Less: Capital Outlay	512,233.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	108,731,391.05

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 2024-2025**

District Code: 47030  
Report R0416

Fowlerville Community Schools  
7677 W SHARPE RD STE A  
FOWLERVILLE, MI 48836

**Indirect Costs (Operations & Maintenance):**

General Fund	3,268,310.08
Less: Capital Outlay	56,146.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	675.61
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,212,839.14

**Direct Costs:**

General Fund	30,669,631.86
Less: Capital Outlay	672,932.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,092,449.80
Less: Capital Outlay	290,745.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	31,798,404.50

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 2024-2025**

District Code: 47060  
Report R0416

Hartland Consolidated Schools  
9525 EAST HIGHLAND RD  
HOWELL, MI 48843

**Indirect Costs (Operations & Maintenance):**

General Fund	7,548,773.72
Less: Capital Outlay	93,931.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,454,842.12

**Direct Costs:**

General Fund	61,491,022.12
Less: Capital Outlay	569,322.71
Less: Facilities Acquisition	1,159,176.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,018,298.02
Less: Capital Outlay	380,472.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	62,400,348.69

Special Education Indirect Cost Rate: **11.95%**  
(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 2024-2025**

District Code: 47070

Report R0416

Howell Public Schools  
411 N HIGHLANDER WAY  
HOWELL, MI 48843

**Indirect Costs (Operations & Maintenance):**

General Fund	8,051,290.42
Less: Capital Outlay	72,337.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	25,668.76
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,004,621.82

**Direct Costs:**

General Fund	86,797,317.62
Less: Capital Outlay	1,257,046.26
Less: Facilities Acquisition	138,541.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,559,784.24
Less: Capital Outlay	444,966.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	89,516,547.37

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 2024-2025**

District Code: 47080  
Report R0416

Pinckney Community Schools  
2130 E M 36  
PINCKNEY, MI 48169

**Indirect Costs (Operations & Maintenance):**

General Fund	3,835,315.54
Less: Capital Outlay	98,709.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,142.86
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,737,748.91

**Direct Costs:**

General Fund	25,041,745.99
Less: Capital Outlay	156,541.56
Less: Facilities Acquisition	300,016.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,446,612.42
Less: Capital Outlay	54,318.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	25,977,481.04

Special Education Indirect Cost Rate: **14.39%**  
(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 2024-2025**

District Code: 47900  
Report R0416

Light of the World Academy  
550 E HAMBURG ST  
Pinckney, MI 48169

**Indirect Costs (Operations & Maintenance):**

General Fund	265,449.08
Less: Capital Outlay	94,579.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	170,869.73

**Direct Costs:**

General Fund	2,358,847.43
Less: Capital Outlay	11,629.57
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)	2,347,217.86

Special Education Indirect Cost Rate: **7.28%**  
(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 2024-2025**

District Code: 47901  
Report R0416

Kensington Woods Schools  
9501 Pettys Road  
Lakeland, MI 48143

**Indirect Costs (Operations & Maintenance):**

General Fund	85,771.98
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)	85,771.98

**Direct Costs:**

General Fund	1,131,143.16
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)	1,131,143.16

Special Education Indirect Cost Rate: **7.58%**  
(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 2024-2025**

District Code: 47902  
Report R0416

Charyl Stockwell Academy  
9758 E HIGHLAND RD  
HOWELL, MI 48843

**Indirect Costs (Operations & Maintenance):**

General Fund	1,523,454.00
Less: Capital Outlay	150,091.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,373,363.00

**Direct Costs:**

General Fund	12,014,916.00
Less: Capital Outlay	182,424.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	175,950.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,008,442.00

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 47903  
Report R0416

FlexTech High School  
7707 CONFERENCE CENTER DR  
Brighton, MI 48114

**Indirect Costs (Operations & Maintenance):**

General Fund	241,043.00
Less: Capital Outlay	84,385.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	156,658.00

**Direct Costs:**

General Fund	1,705,326.00
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)	1,705,326.00

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 2024-2025**

District Code: 48040  
Report R0416

Tahquamenon Area Schools  
700 NEWBERRY AVE  
NEWBERRY, MI 49868

**Indirect Costs (Operations & Maintenance):**

General Fund	723,940.81
Less: Capital Outlay	99,536.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	624,404.27

**Direct Costs:**

General Fund	7,494,103.97
Less: Capital Outlay	9,331.30
Less: Facilities Acquisition	188,744.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	333,986.14
Less: Capital Outlay	105.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,629,908.38

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 2024-2025**

District Code: 49010  
Report R0416

St. Ignace Area Schools  
W429 PORTAGE ST  
SAINT IGNACE, MI 49781

**Indirect Costs (Operations & Maintenance):**

General Fund	712,341.40
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)	712,341.40

**Direct Costs:**

General Fund	6,150,875.17
Less: Capital Outlay	12,007.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	401,220.48
Less: Capital Outlay	77,215.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,462,873.12

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 2024-2025**

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	17,869.79
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)	17,869.79

**Direct Costs:**

General Fund	156,587.31
Less: Capital Outlay	349.80
Less: Facilities Acquisition	2,375.00
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)	153,862.51

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 2024-2025**

District Code: 49040  
Report R0416

Les Cheneaux Community Schools  
P.O. Box 366  
Cedarville, MI 49719

**Indirect Costs (Operations & Maintenance):**

General Fund	530,920.73
Less: Capital Outlay	7,968.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	522,952.18

**Direct Costs:**

General Fund	3,569,487.25
Less: Capital Outlay	16,596.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	184,183.27
Less: Capital Outlay	2,934.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,734,139.13

Special Education Indirect Cost Rate: **14.00%**  
(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 2024-2025**

District Code: 49055  
Report R0416

Engadine Consolidated Schools  
W13920 MELVILLE ST  
ENGADINE, MI 49827

**Indirect Costs (Operations & Maintenance):**

General Fund	423,263.57
Less: Capital Outlay	329.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	422,934.07

**Direct Costs:**

General Fund	5,374,553.60
Less: Capital Outlay	489.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	232,686.66
Less: Capital Outlay	35,956.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,570,794.10

Special Education Indirect Cost Rate: **7.59%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 49070  
Report R0416

Moran Township School District  
W1828 GROS CAP RD  
SAINT IGNACE, MI 49781

**Indirect Costs (Operations & Maintenance):**

General Fund	196,142.89
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)	196,142.89

**Direct Costs:**

General Fund	1,968,333.10
Less: Capital Outlay	727.00
Less: Facilities Acquisition	18,358.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	90,996.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,040,244.06

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 2024-2025**

District Code: 49110  
Report R0416

Mackinac Island Public Schools  
P.O. Box 340  
Mackinac Island, MI 49757

**Indirect Costs (Operations & Maintenance):**

General Fund	231,370.09
Less: Capital Outlay	1,984.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	229,385.54

**Direct Costs:**

General Fund	2,455,655.51
Less: Capital Outlay	77,317.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	99,667.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,478,005.45

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 2024-2025**

District Code: 49901  
Report R0416

Three Lakes Academy  
W17540 Main Street  
CURTIS, MI 49820

**Indirect Costs (Operations & Maintenance):**

General Fund	107,501.74
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)	107,501.74

**Direct Costs:**

General Fund	1,617,043.42
Less: Capital Outlay	76,900.00
Less: Facilities Acquisition	23,678.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	127,092.88
Less: Capital Outlay	6,361.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,637,196.09

Special Education Indirect Cost Rate: **6.57%**  
(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 2024-2025**

District Code: 50010  
Report R0416

Center Line Public Schools  
26400 Arsenal  
Center Line, MI 48015

**Indirect Costs (Operations & Maintenance):**

General Fund	4,243,946.26
Less: Capital Outlay	213,198.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,030,747.63

**Direct Costs:**

General Fund	41,970,086.01
Less: Capital Outlay	12,955.00
Less: Facilities Acquisition	3,437,132.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,844,024.71
Less: Capital Outlay	31,903.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	40,332,120.14

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 2024-2025**

District Code: 50020  
Report R0416

Eastpointe Community Schools  
24685 KELLY RD  
EASTPOINTE, MI 48021

**Indirect Costs (Operations & Maintenance):**

General Fund	4,919,068.85
Less: Capital Outlay	76,125.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,842,943.56

**Direct Costs:**

General Fund	38,271,958.14
Less: Capital Outlay	1,293,336.97
Less: Facilities Acquisition	2,049,611.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,759,559.13
Less: Capital Outlay	2,601.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,685,968.02

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 2024-2025**

District Code: 50030  
Report R0416

Roseville Community Schools  
18975 CHURCH ST  
ROSEVILLE, MI 48066

**Indirect Costs (Operations & Maintenance):**

General Fund	7,421,814.08
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)	7,421,814.08

**Direct Costs:**

General Fund	57,541,983.08
Less: Capital Outlay	107,765.01
Less: Facilities Acquisition	70,423.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,594,634.84
Less: Capital Outlay	392,101.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	60,566,328.16

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 2024-2025**

District Code: 50040  
Report R0416

Anchor Bay School District  
5201 COUNTY LINE RD  
CASCO, MI 48064

**Indirect Costs (Operations & Maintenance):**

General Fund	8,702,025.33
Less: Capital Outlay	140,680.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,561,345.29

**Direct Costs:**

General Fund	69,171,510.12
Less: Capital Outlay	575,837.24
Less: Facilities Acquisition	565,243.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,931,363.83
Less: Capital Outlay	74,680.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	71,887,113.31

Special Education Indirect Cost Rate: **11.91%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50050  
Report R0416

Armada Area Schools  
74500 BURK ST  
ARMADA, MI 48005

**Indirect Costs (Operations & Maintenance):**

General Fund	2,464,852.19
Less: Capital Outlay	38,509.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,426,343.03

**Direct Costs:**

General Fund	22,288,058.25
Less: Capital Outlay	401,161.18
Less: Facilities Acquisition	18,349.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,207,942.86
Less: Capital Outlay	121,665.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,954,824.68

Special Education Indirect Cost Rate: **10.57%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50070  
Report R0416

Clintondale Community Schools  
35100 LITTLE MACK AVE  
CLINTON TOWNSHIP, MI 48035

**Indirect Costs (Operations & Maintenance):**

General Fund	3,415,414.56
Less: Capital Outlay	61,252.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,354,162.42

**Direct Costs:**

General Fund	27,653,000.27
Less: Capital Outlay	191,188.74
Less: Facilities Acquisition	487,116.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,331,455.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,306,150.94

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 2024-2025**

District Code: 50080  
Report R0416

Chippewa Valley Schools  
19120 CASS AVE  
CLINTON TOWNSHIP, MI 48038

**Indirect Costs (Operations & Maintenance):**

General Fund	17,338,041.49
Less: Capital Outlay	1,065,907.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,272,134.43

**Direct Costs:**

General Fund	186,821,980.07
Less: Capital Outlay	606,179.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	8,072,834.06
Less: Capital Outlay	377,783.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	193,910,850.84

Special Education Indirect Cost Rate: **8.39%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50090  
Report R0416

Fitzgerald Public Schools  
23200 RYAN RD  
WARREN, MI 48091

**Indirect Costs (Operations & Maintenance):**

General Fund	4,883,035.78
Less: Capital Outlay	155,581.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	176,813.57
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,904,267.47

**Direct Costs:**

General Fund	37,759,929.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,835,942.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,595,872.38

Special Education Indirect Cost Rate: **12.39%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50100  
Report R0416

Fraser Public Schools  
33466 GARFIELD RD  
FRASER, MI 48026

**Indirect Costs (Operations & Maintenance):**

General Fund	7,904,966.87
Less: Capital Outlay	639,193.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,742.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,278,515.52

**Direct Costs:**

General Fund	60,850,635.58
Less: Capital Outlay	323,547.67
Less: Facilities Acquisition	178,632.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,077,573.17
Less: Capital Outlay	35,757.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	64,390,271.66

Special Education Indirect Cost Rate: **11.30%**  
(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 2024-2025**

District Code: 50120  
Report R0416

Lake Shore Public Schools (Macomb)  
23055 MASONIC BLVD  
ST CLR SHORES, MI 48082

**Indirect Costs (Operations & Maintenance):**

General Fund	5,264,127.10
Less: Capital Outlay	46,828.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,217,298.60

**Direct Costs:**

General Fund	41,574,376.00
Less: Capital Outlay	335,746.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,959,535.94
Less: Capital Outlay	113,461.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,084,704.49

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50130  
Report R0416

Lakeview Public Schools (Macomb)  
27575 Harper Ave  
SAINT CLAIR SHORES, MI 48081

**Indirect Costs (Operations & Maintenance):**

General Fund	4,695,566.05
Less: Capital Outlay	56,265.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,639,300.46

**Direct Costs:**

General Fund	54,900,683.80
Less: Capital Outlay	89,887.95
Less: Facilities Acquisition	7,974.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,138,126.71
Less: Capital Outlay	120,534.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	56,820,414.50

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 2024-2025**

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	13,777,318.23
Less: Capital Outlay	1,142,929.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	48,302.66
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,682,691.68

**Direct Costs:**

General Fund	132,430,543.58
Less: Capital Outlay	2,628,064.92
Less: Facilities Acquisition	4,973.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,937,672.46
Less: Capital Outlay	189,711.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	135,545,465.33

Special Education Indirect Cost Rate: **9.36%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50160  
Report R0416

Mount Clemens Community School District  
167 CASS AVE  
MOUNT CLEMENS, MI 48043

**Indirect Costs (Operations & Maintenance):**

General Fund	2,238,669.97
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)	2,238,669.97

**Direct Costs:**

General Fund	12,973,931.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	124,400.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	884,677.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,734,208.61

Special Education Indirect Cost Rate: **16.30%**  
(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 2024-2025**

District Code: 50170  
Report R0416

New Haven Community Schools  
P.O. Box 482000  
New Haven, MI 48048

**Indirect Costs (Operations & Maintenance):**

General Fund	3,180,757.01
Less: Capital Outlay	464,382.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,716,374.41

**Direct Costs:**

General Fund	17,608,257.94
Less: Capital Outlay	203,561.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	956,513.33
Less: Capital Outlay	52,992.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,308,216.44

Special Education Indirect Cost Rate: **14.84%**  
(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 2024-2025**

District Code: 50180  
Report R0416

Richmond Community Schools  
35276 Division Rd  
Richmond, MI 48062

**Indirect Costs (Operations & Maintenance):**

General Fund	2,241,000.77
Less: Capital Outlay	33,959.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	38,884.09
Less: Capital Outlay	38,656.00
Total Indirect (less Capital)	2,207,269.36

**Direct Costs:**

General Fund	19,775,725.05
Less: Capital Outlay	268,983.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,008,138.45
Less: Capital Outlay	113,362.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,401,518.05

Special Education Indirect Cost Rate: **10.82%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50190  
Report R0416

Romeo Community Schools  
316 N MAIN ST  
ROMEO, MI 48065

**Indirect Costs (Operations & Maintenance):**

General Fund	6,883,526.58
Less: Capital Outlay	585,968.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,297,557.86

**Direct Costs:**

General Fund	64,964,283.03
Less: Capital Outlay	624,378.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,011,535.71
Less: Capital Outlay	276,813.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	67,074,626.66

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 2024-2025**

District Code: 50200  
Report R0416

South Lake Schools  
23101 STADIUM DR  
SAINT CLAIR SHORES, MI 48080

**Indirect Costs (Operations & Maintenance):**

General Fund	2,566,906.32
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)	2,566,906.32

**Direct Costs:**

General Fund	23,030,009.16
Less: Capital Outlay	68,954.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,082,017.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,043,071.99

Special Education Indirect Cost Rate: **10.68%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50210  
Report R0416

Utica Community Schools  
11303 GREENDALE DR  
STERLING HEIGHTS, MI 48312

**Indirect Costs (Operations & Maintenance):**

General Fund	42,356,602.90
Less: Capital Outlay	8,340,297.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	34,016,304.99

**Direct Costs:**

General Fund	339,665,861.94
Less: Capital Outlay	3,498,777.10
Less: Facilities Acquisition	97,757.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	14,059,908.97
Less: Capital Outlay	1,071,620.95
Less: Facilities Acquisition	1,534,275.10
Total Direct (less Capital)	347,523,340.76

Special Education Indirect Cost Rate: **9.79%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50220  
Report R0416

Van Dyke Public Schools  
23500 MAC ARTHUR BLVD  
WARREN, MI 48089

**Indirect Costs (Operations & Maintenance):**

General Fund	4,781,365.92
Less: Capital Outlay	724,838.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,056,527.09

**Direct Costs:**

General Fund	38,308,359.91
Less: Capital Outlay	1,079,612.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,065,259.33
Less: Capital Outlay	5,958.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,288,048.72

Special Education Indirect Cost Rate: **10.33%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50230

Report R0416

Warren Consolidated Schools

31300 ANITA DR

WARREN, MI 48093

**Indirect Costs (Operations & Maintenance):**

General Fund	22,195,266.71
Less: Capital Outlay	1,232,481.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	196,370.26
Less: Capital Outlay	0.00
Total Indirect (less Capital)	21,159,155.49

**Direct Costs:**

General Fund	197,839,887.83
Less: Capital Outlay	680,732.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,564,637.89
Less: Capital Outlay	586,674.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	206,137,117.93

Special Education Indirect Cost Rate: **10.26%**

(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 50240  
Report R0416

Warren Woods Public Schools  
12900 FRAZHO RD  
WARREN, MI 48089

**Indirect Costs (Operations & Maintenance):**

General Fund	4,846,442.55
Less: Capital Outlay	174,394.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,672,048.50

**Direct Costs:**

General Fund	40,348,159.94
Less: Capital Outlay	172,238.14
Less: Facilities Acquisition	63,562.48
Special Education Fund	4,716,602.73
Less: Capital Outlay	23,821.74
Less: Facilities Acquisition	0.00
School Lunch Fund	2,523,059.45
Less: Capital Outlay	363,431.89
Less: Facilities Acquisition	15,308.80
Total Direct (less Capital)	46,949,459.07

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 2024-2025**

District Code: 50901  
Report R0416

Macomb Academy  
39092 GARFIELD RD  
CLINTON TOWNSHIP, MI 48038

**Indirect Costs (Operations & Maintenance):**

General Fund	200,273.35
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)	200,273.35

**Direct Costs:**

General Fund	1,037,815.71
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)	1,037,815.71

Special Education Indirect Cost Rate: **19.30%**  
(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 2024-2025**

District Code: 50902  
Report R0416

Michigan Collegiate  
16911 EASTLAND ST  
ROSEVILLE, MI 48066

**Indirect Costs (Operations & Maintenance):**

General Fund	1,158,537.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,158,537.24

**Direct Costs:**

General Fund	10,702,653.60
Less: Capital Outlay	519,937.48
Less: Facilities Acquisition	166,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	706,607.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,723,323.67

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 2024-2025**

District Code: 50903  
Report R0416

Huron Academy  
11401 METROPOLITAN PKWY  
STERLING HEIGHTS, MI 48312

**Indirect Costs (Operations & Maintenance):**

General Fund	552,554.00
Less: Capital Outlay	72,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	479,954.00

**Direct Costs:**

General Fund	6,851,114.00
Less: Capital Outlay	3,166.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	470,904.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,318,852.00

Special Education Indirect Cost Rate: **6.56%**  
(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 2024-2025**

District Code: 50905  
Report R0416

Arts Academy in the Woods  
32101 Caroline  
Fraser, MI 48026

**Indirect Costs (Operations & Maintenance):**

General Fund	590,204.58
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)	590,204.58

**Direct Costs:**

General Fund	4,199,283.31
Less: Capital Outlay	7,658.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	195,450.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,387,075.45

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 2024-2025**  
District Code: 50906  
Report R0416

Merritt Academy  
59900 HAVENRIDGE RD  
NEW HAVEN, MI 48048

**Indirect Costs (Operations & Maintenance):**

General Fund	805,776.79
Less: Capital Outlay	70,012.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	735,764.31

**Direct Costs:**

General Fund	6,712,695.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	13,174.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	353,923.25
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,053,444.65

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 2024-2025**

District Code: 50908  
Report R0416

Mt. Clemens Montessori Academy  
1070 HAMPTON RD  
MOUNT CLEMENS, MI 48043

**Indirect Costs (Operations & Maintenance):**

General Fund	261,325.00
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)	261,325.00

**Direct Costs:**

General Fund	2,858,706.00
Less: Capital Outlay	1,432.00
Less: Facilities Acquisition	3,300.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	92,523.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,946,497.00

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 2024-2025**  
District Code: 50909  
Report R0416

Prevail Academy  
353 CASS AVE  
MOUNT CLEMENS, MI 48043

**Indirect Costs (Operations & Maintenance):**

General Fund	1,271,348.00
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)	1,271,348.00

**Direct Costs:**

General Fund	6,479,245.00
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)	6,479,245.00

Special Education Indirect Cost Rate: **19.62%**  
(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 2024-2025**

District Code: 50911  
Report R0416

Academy of Warren  
13943 E 8 MILE RD  
WARREN, MI 48089

**Indirect Costs (Operations & Maintenance):**

General Fund	1,748,012.00
Less: Capital Outlay	135,916.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,612,096.00

**Direct Costs:**

General Fund	8,322,948.00
Less: Capital Outlay	6,506.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,026,582.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,343,024.00

Special Education Indirect Cost Rate: **17.25%**  
(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 2024-2025**

District Code: 50912  
Report R0416

Reach Charter Academy  
25275 CHIPPENDALE ST  
ROSEVILLE, MI 48066

**Indirect Costs (Operations & Maintenance):**

General Fund	1,520,770.00
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)	1,520,770.00

**Direct Costs:**

General Fund	6,520,193.00
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,520,193.00

Special Education Indirect Cost Rate: **23.32%**  
(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 2024-2025**

District Code: 50913  
Report R0416

Noor International Academy  
37412 DEQUINDRE RD  
STERLING HEIGHTS, MI 48310

**Indirect Costs (Operations & Maintenance):**

General Fund	193,060.13
Less: Capital Outlay	23,748.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	169,311.76

**Direct Costs:**

General Fund	2,062,596.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	63,715.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	253,625.31
Less: Capital Outlay	78,576.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,173,929.33

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 2024-2025**

District Code: 50914  
Report R0416

Macomb Montessori Academy  
14057 E 9 MILE RD  
Warren, MI 48089

**Indirect Costs (Operations & Maintenance):**

General Fund	360,378.25
Less: Capital Outlay	53,759.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	306,619.25

**Direct Costs:**

General Fund	3,338,746.63
Less: Capital Outlay	8,100.92
Less: Facilities Acquisition	716,177.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	244,866.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,859,334.54

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 2024-2025**

District Code: 50915  
Report R0416

Rising Stars Academy  
23855 Lawrence  
Center Line, MI 48015

**Indirect Costs (Operations & Maintenance):**

General Fund	281,240.00
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)	281,240.00

**Direct Costs:**

General Fund	1,148,480.00
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	144,921.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,293,401.00

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 2024-2025**

District Code: 50918  
Report R0416

Center Line Preparatory Academy  
8155 RITTER  
CENTER LINE, MI 48015

**Indirect Costs (Operations & Maintenance):**

General Fund	1,757,708.00
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)	1,757,708.00

**Direct Costs:**

General Fund	9,336,730.00
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	26,813,424.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,150,154.00

Special Education Indirect Cost Rate: **4.86%**  
(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 2024-2025**

District Code: 50920

Report R0416

New Dawn Academy of Warren  
8200 IRVING RD  
STERLING HTS, MI 48312

**Indirect Costs (Operations & Maintenance):**

General Fund	370,806.30
Less: Capital Outlay	6,525.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	364,281.30

**Direct Costs:**

General Fund	2,041,526.34
Less: Capital Outlay	72,304.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	180,311.61
Less: Capital Outlay	6,317.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,143,216.05

Special Education Indirect Cost Rate: **17.00%**

(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 2024-2025**

District Code: 51020  
Report R0416

Bear Lake Schools  
7748 CODY ST  
BEAR LAKE, MI 49614

**Indirect Costs (Operations & Maintenance):**

General Fund	463,991.05
Less: Capital Outlay	58,559.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	405,431.53

**Direct Costs:**

General Fund	3,940,210.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	32,309.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	437,414.71
Less: Capital Outlay	107,755.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,237,559.50

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 2024-2025**

District Code: 51045  
Report R0416

Kaleva Norman Dickson School District  
4400 NORTH HIGH BRIDGE RD  
BRETHREN, MI 49619

**Indirect Costs (Operations & Maintenance):**

General Fund	954,056.62
Less: Capital Outlay	199,596.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	754,460.62

**Direct Costs:**

General Fund	6,692,738.66
Less: Capital Outlay	5,202.00
Less: Facilities Acquisition	34,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	751,858.70
Less: Capital Outlay	97,395.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,307,349.90

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 2024-2025**

District Code: 51060  
Report R0416

Onekama Consolidated Schools  
5016 MAIN ST  
ONEKAMA, MI 49675

**Indirect Costs (Operations & Maintenance):**

General Fund	815,723.83
Less: Capital Outlay	28,326.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	787,397.05

**Direct Costs:**

General Fund	3,991,357.79
Less: Capital Outlay	121,150.00
Less: Facilities Acquisition	36,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	381,457.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,215,665.22

Special Education Indirect Cost Rate: **18.68%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 51070  
Report R0416

Manistee Area Public Schools  
525 12TH ST  
MANISTEE, MI 49660

**Indirect Costs (Operations & Maintenance):**

General Fund	2,260,674.00
Less: Capital Outlay	123,165.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,137,508.22

**Direct Costs:**

General Fund	14,614,051.25
Less: Capital Outlay	44,953.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,332,308.88
Less: Capital Outlay	5,471.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,895,935.55

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 2024-2025**

District Code: 51903  
Report R0416

Casman Alternative Academy  
225 9TH ST  
MANISTEE, MI 49660

**Indirect Costs (Operations & Maintenance):**

General Fund	133,243.19
Less: Capital Outlay	68,813.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	64,429.20

**Direct Costs:**

General Fund	683,667.48
Less: Capital Outlay	0.00
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)	683,667.48

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 2024-2025**

District Code: 51905  
Report R0416

Michigan Great Lakes Virtual Academy  
50 FILER ST  
MANISTEE, MI 49660

**Indirect Costs (Operations & Maintenance):**

General Fund	368,670.08
Less: Capital Outlay	233,165.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	135,505.08

**Direct Costs:**

General Fund	44,362,320.58
Less: Capital Outlay	80,719.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,281,601.19

Special Education Indirect Cost Rate: **0.31%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 52015  
Report R0416

NICE Community School District  
300 S WESTWOOD DR  
ISHPEMING, MI 49849

**Indirect Costs (Operations & Maintenance):**

General Fund	1,689,032.37
Less: Capital Outlay	60,350.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,962.14
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,642,643.58

**Direct Costs:**

General Fund	16,670,477.78
Less: Capital Outlay	268,785.79
Less: Facilities Acquisition	35,260.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	502,429.59
Less: Capital Outlay	2,454.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,866,406.77

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 2024-2025**

District Code: 52040

Report R0416

Gwinn Area Community Schools  
50 WEST STATE HIGHWAY M35  
GWINN, MI 49841

**Indirect Costs (Operations & Maintenance):**

General Fund	1,482,650.38
Less: Capital Outlay	3,338.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,479,312.37

**Direct Costs:**

General Fund	15,002,727.92
Less: Capital Outlay	355,774.50
Less: Facilities Acquisition	1,577,209.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,087,970.92
Less: Capital Outlay	1,308.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,156,405.95

Special Education Indirect Cost Rate: **10.45%**  
(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 2024-2025**

District Code: 52090  
Report R0416

Negaunee Public Schools  
101 S PIONEER AVE  
NEGAUNEE, MI 49866

**Indirect Costs (Operations & Maintenance):**

General Fund	1,737,398.00
Less: Capital Outlay	211,180.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,526,217.43

**Direct Costs:**

General Fund	18,842,477.37
Less: Capital Outlay	427,734.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	789,645.71
Less: Capital Outlay	181,055.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,023,333.47

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 2024-2025**

District Code: 52100  
Report R0416

Powell Township Schools  
P.O. Box 160  
Big Bay, MI 49808

**Indirect Costs (Operations & Maintenance):**

General Fund	179,395.72
Less: Capital Outlay	6,435.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	748.15
Less: Capital Outlay	0.00
Total Indirect (less Capital)	173,708.21

**Direct Costs:**

General Fund	1,465,091.36
Less: Capital Outlay	17,638.21
Less: Facilities Acquisition	70,265.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	93,986.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,471,174.49

Special Education Indirect Cost Rate: **11.81%**  
(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 2024-2025**

District Code: 52110  
Report R0416

Republic-Michigamme Schools  
227 MAPLE ST  
REPUBLIC, MI 49879

**Indirect Costs (Operations & Maintenance):**

General Fund	446,774.39
Less: Capital Outlay	10,268.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	436,506.17

**Direct Costs:**

General Fund	2,277,897.91
Less: Capital Outlay	49,956.71
Less: Facilities Acquisition	19,374.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	126,066.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,334,633.29

Special Education Indirect Cost Rate: **18.70%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 52160  
Report R0416

Wells Township School District  
38211 COUNTY ROAD 426  
ARNOLD, MI 49819

**Indirect Costs (Operations & Maintenance):**

General Fund	46,544.08
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)	46,544.08

**Direct Costs:**

General Fund	525,250.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	34,680.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	559,931.32

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 2024-2025**

District Code: 52170  
Report R0416

Marquette Area Public Schools  
1201 W FAIR AVE  
MARQUETTE, MI 49855

**Indirect Costs (Operations & Maintenance):**

General Fund	4,238,218.43
Less: Capital Outlay	380,195.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,371.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,864,394.36

**Direct Costs:**

General Fund	40,461,953.16
Less: Capital Outlay	923,782.43
Less: Facilities Acquisition	22,466.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,804,157.22
Less: Capital Outlay	160,681.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	41,159,179.99

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 2024-2025**

District Code: 52180  
Report R0416

Ishpeming Public School District No. 1  
319 E DIVISION ST  
ISHPEMING, MI 49849

**Indirect Costs (Operations & Maintenance):**

General Fund	1,006,235.48
Less: Capital Outlay	13,182.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	993,052.65

**Direct Costs:**

General Fund	9,399,254.83
Less: Capital Outlay	75,462.05
Less: Facilities Acquisition	79,117.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	395,189.19
Less: Capital Outlay	14,230.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,625,634.14

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 2024-2025**

District Code: 52901  
Report R0416

North Star Montessori Academy  
3030 WRIGHT ST  
MARQUETTE, MI 49855

**Indirect Costs (Operations & Maintenance):**

General Fund	205,688.55
Less: Capital Outlay	1,520.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	204,168.55

**Direct Costs:**

General Fund	2,272,832.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	39,487.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,092.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,396,438.04

Special Education Indirect Cost Rate: **8.52%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 53010  
Report R0416

Mason County Central Schools  
300 W BROADWAY AVE  
SCOTTVILLE, MI 49454

**Indirect Costs (Operations & Maintenance):**

General Fund	1,390,578.05
Less: Capital Outlay	69,618.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,510.32
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,330,469.93

**Direct Costs:**

General Fund	15,756,574.25
Less: Capital Outlay	28,460.00
Less: Facilities Acquisition	954,740.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,079,958.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,853,332.74

Special Education Indirect Cost Rate: **8.39%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 53020  
Report R0416

Mason County Eastern Schools  
18 S MAIN ST  
CUSTER, MI 49405

**Indirect Costs (Operations & Maintenance):**

General Fund	897,643.83
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)	897,643.83

**Direct Costs:**

General Fund	4,665,639.87
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	383,652.78
Less: Capital Outlay	65,053.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,984,239.37

Special Education Indirect Cost Rate: **18.01%**  
(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 2024-2025**

District Code: 53040  
Report R0416

Ludington Area School District  
809 E TINKHAM AVE  
LUDINGTON, MI 49431

**Indirect Costs (Operations & Maintenance):**

General Fund	2,198,908.98
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)	2,198,908.98

**Direct Costs:**

General Fund	26,354,078.88
Less: Capital Outlay	127,242.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,341,746.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,568,582.59

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 2024-2025**

District Code: 53901  
Report R0416

Gateway To Success Academy  
526 N SCOTTVILLE RD  
SCOTTVILLE, MI 49454

**Indirect Costs (Operations & Maintenance):**

General Fund	189,794.73
Less: Capital Outlay	15,241.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	174,553.25

**Direct Costs:**

General Fund	1,385,021.88
Less: Capital Outlay	3,590.00
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)	1,381,431.88

Special Education Indirect Cost Rate: **12.64%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 54010  
Report R0416

Big Rapids Public Schools  
21034 15 MILE RD  
BIG RAPIDS, MI 49307

**Indirect Costs (Operations & Maintenance):**

General Fund	3,567,498.52
Less: Capital Outlay	76,648.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,490,850.00

**Direct Costs:**

General Fund	28,496,284.98
Less: Capital Outlay	468,373.75
Less: Facilities Acquisition	310,010.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,405,232.70
Less: Capital Outlay	39,415.23
Less: Facilities Acquisition	554,121.08
Total Direct (less Capital)	29,529,596.83

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 2024-2025**

District Code: 54025  
Report R0416

Chippewa Hills School District  
3226 ARTHUR RD  
REMUS, MI 49340

**Indirect Costs (Operations & Maintenance):**

General Fund	2,474,774.39
Less: Capital Outlay	198,953.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,275,820.53

**Direct Costs:**

General Fund	22,935,032.68
Less: Capital Outlay	298,320.77
Less: Facilities Acquisition	805,066.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,854,400.00
Less: Capital Outlay	232,993.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,453,051.11

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 2024-2025**

District Code: 54040  
Report R0416

Morley Stanwood Community Schools  
4700 NORTHLAND DR  
MORLEY, MI 49336

**Indirect Costs (Operations & Maintenance):**

General Fund	1,363,872.17
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)	1,363,872.17

**Direct Costs:**

General Fund	15,427,203.64
Less: Capital Outlay	1,652,020.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,102,242.13
Less: Capital Outlay	92,045.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,785,380.75

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 2024-2025**

District Code: 54901  
Report R0416

Crossroads Charter Academy  
215 N STATE ST  
BIG RAPIDS, MI 49307

**Indirect Costs (Operations & Maintenance):**

General Fund	420,985.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,536.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	423,521.00

**Direct Costs:**

General Fund	2,926,268.00
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	384,863.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,311,131.00

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 2024-2025**

District Code: 55010  
Report R0416

Carney-Nadeau Public Schools  
P.O. Box 68  
Carney, MI 49812

**Indirect Costs (Operations & Maintenance):**

General Fund	357,146.27
Less: Capital Outlay	35,005.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	322,140.84

**Direct Costs:**

General Fund	3,000,021.65
Less: Capital Outlay	3,709.46
Less: Facilities Acquisition	19,061.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	228,205.20
Less: Capital Outlay	11,542.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,193,913.12

Special Education Indirect Cost Rate: **10.09%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 55100  
Report R0416

Menominee Area Public Schools  
1230 13TH ST  
MENOMINEE, MI 49858

**Indirect Costs (Operations & Maintenance):**

General Fund	1,548,201.06
Less: Capital Outlay	55,758.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,492,442.41

**Direct Costs:**

General Fund	14,040,123.85
Less: Capital Outlay	160,525.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	979,748.97
Less: Capital Outlay	108,340.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,751,006.68

Special Education Indirect Cost Rate: **10.12%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 55115  
Report R0416

North Central Area Schools  
W5465 E 3RD ST  
HERMANVILLE, MI 49847

**Indirect Costs (Operations & Maintenance):**

General Fund	478,703.23
Less: Capital Outlay	13,636.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	465,066.50

**Direct Costs:**

General Fund	3,989,114.75
Less: Capital Outlay	130,691.12
Less: Facilities Acquisition	4,759.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	337,338.44
Less: Capital Outlay	42,425.04
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,148,577.76

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 2024-2025**

District Code: 55120

Report R0416

Stephenson Area Public Schools

P.O. Box 509

Stephenson, MI 49887

**Indirect Costs (Operations & Maintenance):**

General Fund	627,185.13
Less: Capital Outlay	1,422.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	625,762.76

**Direct Costs:**

General Fund	5,288,739.39
Less: Capital Outlay	1,926.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	385,586.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,672,399.24

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 2024-2025**

District Code: 55900  
Report R0416

Uplift Michigan Academy  
W526 DIVISION ST  
STEPHENSON, MI 49887

**Indirect Costs (Operations & Maintenance):**

General Fund	27,919.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	27,919.60

**Direct Costs:**

General Fund	7,378,182.74
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,378,182.74

Special Education Indirect Cost Rate: **0.38%**  
(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 2024-2025**

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	52,448.00
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)	52,448.00

**Direct Costs:**

General Fund	4,178,706.00
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	484,368.00
Less: Capital Outlay	88,209.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,574,865.00

Special Education Indirect Cost Rate: **1.15%**  
(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 2024-2025**

District Code: 56010  
Report R0416

Midland Public Schools  
600 E CARPENTER ST  
MIDLAND, MI 48640

**Indirect Costs (Operations & Maintenance):**

General Fund	6,976,434.57
Less: Capital Outlay	208,351.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,768,082.82

**Direct Costs:**

General Fund	98,848,967.10
Less: Capital Outlay	1,425,414.76
Less: Facilities Acquisition	473,734.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,412,210.44
Less: Capital Outlay	451,667.00
Less: Facilities Acquisition	60,340.00
Total Direct (less Capital)	100,850,021.13

Special Education Indirect Cost Rate: **6.71%**  
(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 2024-2025**

District Code: 56020  
Report R0416

Bullock Creek School District  
1420 S BADOUR RD  
MIDLAND, MI 48640

**Indirect Costs (Operations & Maintenance):**

General Fund	2,368,702.11
Less: Capital Outlay	224,817.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,143,884.65

**Direct Costs:**

General Fund	22,221,596.40
Less: Capital Outlay	437,345.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,368,475.62
Less: Capital Outlay	22,382.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,130,344.32

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 2024-2025**

District Code: 56030  
Report R0416

Coleman Community Schools  
4823 N COLEMAN SCHOOLS DR  
COLEMAN, MI 48618

**Indirect Costs (Operations & Maintenance):**

General Fund	952,354.03
Less: Capital Outlay	11,113.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	941,240.83

**Direct Costs:**

General Fund	8,510,134.78
Less: Capital Outlay	193,753.25
Less: Facilities Acquisition	4,780.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	615,437.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	98,819.26
Total Direct (less Capital)	8,828,219.76

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 2024-2025**

District Code: 56050  
Report R0416

Meridian Public Schools  
3361 N MERIDIAN RD  
SANFORD, MI 48657

**Indirect Costs (Operations & Maintenance):**

General Fund	1,708,784.03
Less: Capital Outlay	32,590.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,676,194.03

**Direct Costs:**

General Fund	18,649,100.14
Less: Capital Outlay	317,403.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,249,423.95
Less: Capital Outlay	195,948.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,385,171.83

Special Education Indirect Cost Rate: **8.65%**  
(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 2024-2025**

District Code: 56901  
Report R0416

Windover High School  
919 SMITH RD  
MIDLAND, MI 48640

**Indirect Costs (Operations & Maintenance):**

General Fund	164,436.17
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)	164,436.17

**Direct Costs:**

General Fund	943,559.84
Less: Capital Outlay	2,759.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	64,211.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,005,011.04

Special Education Indirect Cost Rate: **16.36%**  
(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 2024-2025**

District Code: 56903  
Report R0416

Academic and Career Education Academy  
884 E ISABELLA RD  
MIDLAND, MI 48640

**Indirect Costs (Operations & Maintenance):**

General Fund	197,327.84
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)	197,327.84

**Direct Costs:**

General Fund	1,223,082.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	61,018.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,284,100.72

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 57020  
Report R0416

Lake City Area School District  
P.O. Box 900  
Lake City, MI 49651

**Indirect Costs (Operations & Maintenance):**

General Fund	1,620,335.17
Less: Capital Outlay	182,886.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,437,449.02

**Direct Costs:**

General Fund	14,847,747.19
Less: Capital Outlay	169,051.12
Less: Facilities Acquisition	125,637.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	929,108.67
Less: Capital Outlay	28,327.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,453,838.93

Special Education Indirect Cost Rate: **9.30%**  
(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 2024-2025**

District Code: 57030  
Report R0416

McBain Rural Agricultural Schools  
107 E MAPLE ST  
MC BAIN, MI 49657

**Indirect Costs (Operations & Maintenance):**

General Fund	1,480,101.85
Less: Capital Outlay	77,548.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,402,553.21

**Direct Costs:**

General Fund	13,406,421.11
Less: Capital Outlay	147,159.55
Less: Facilities Acquisition	37,137.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	954,246.50
Less: Capital Outlay	102,458.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,073,912.09

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 2024-2025**

District Code: 58010

Report R0416

Monroe Public Schools

P.O. Box 733

Monroe, MI 48162

**Indirect Costs (Operations & Maintenance):**

General Fund	8,202,271.00
Less: Capital Outlay	681,184.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,521,086.68

**Direct Costs:**

General Fund	68,004,818.63
Less: Capital Outlay	1,346,437.80
Less: Facilities Acquisition	4,161,636.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,216,469.81
Less: Capital Outlay	410,163.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	66,303,051.02

Special Education Indirect Cost Rate: **11.34%**

(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 58020  
Report R0416

Airport Community Schools  
11270 GRAFTON RD  
CARLETON, MI 48117

**Indirect Costs (Operations & Maintenance):**

General Fund	3,367,707.03
Less: Capital Outlay	295,637.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,133.36
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,074,203.28

**Direct Costs:**

General Fund	34,691,995.97
Less: Capital Outlay	714,758.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,134,928.82
Less: Capital Outlay	86,908.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,025,257.45

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 2024-2025**

District Code: 58030  
Report R0416

Bedford Public Schools  
1135 SMITH RD  
TEMPERANCE, MI 48182

**Indirect Costs (Operations & Maintenance):**

General Fund	3,827,039.97
Less: Capital Outlay	47,457.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,779,582.04

**Direct Costs:**

General Fund	46,904,912.06
Less: Capital Outlay	1,487,482.54
Less: Facilities Acquisition	21,485.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,028,856.70
Less: Capital Outlay	315,143.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	47,109,657.31

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 2024-2025**

District Code: 58050  
Report R0416

Dundee Community Schools  
420 YPSILANTI ST  
DUNDEE, MI 48131

**Indirect Costs (Operations & Maintenance):**

General Fund	3,047,012.21
Less: Capital Outlay	109,365.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	154,413.87
Less: Capital Outlay	122,277.59
Total Indirect (less Capital)	2,969,783.16

**Direct Costs:**

General Fund	18,420,237.20
Less: Capital Outlay	294,403.96
Less: Facilities Acquisition	28,295.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,098,996.04
Less: Capital Outlay	27,340.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,169,193.21

Special Education Indirect Cost Rate: **15.49%**  
(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 2024-2025**

District Code: 58070  
Report R0416

Ida Public School District  
3145 PRAIRIE ST  
IDA, MI 48140

**Indirect Costs (Operations & Maintenance):**

General Fund	1,498,473.43
Less: Capital Outlay	16,424.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,482,048.84

**Direct Costs:**

General Fund	15,698,878.65
Less: Capital Outlay	176,091.91
Less: Facilities Acquisition	181,742.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,210,780.75
Less: Capital Outlay	154,770.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,397,054.63

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 58080  
Report R0416

Jefferson Schools (Monroe)  
5707 WILLIAMS RD  
NEWPORT, MI 48166

**Indirect Costs (Operations & Maintenance):**

General Fund	3,007,684.22
Less: Capital Outlay	204,018.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,803,665.45

**Direct Costs:**

General Fund	16,518,096.98
Less: Capital Outlay	390,941.40
Less: Facilities Acquisition	300,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,228,115.43
Less: Capital Outlay	15,309.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,039,961.79

Special Education Indirect Cost Rate: **16.45%**  
(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 2024-2025**

District Code: 58090  
Report R0416

Mason Consolidated Schools (Monroe)  
2400 MASON EAGLE DR  
ERIE, MI 48133

**Indirect Costs (Operations & Maintenance):**

General Fund	1,852,127.27
Less: Capital Outlay	181,646.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,670,480.41

**Direct Costs:**

General Fund	11,389,500.68
Less: Capital Outlay	145,196.86
Less: Facilities Acquisition	4,797.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	711,305.59
Less: Capital Outlay	15,013.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,935,798.61

Special Education Indirect Cost Rate: **14.00%**  
(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 2024-2025**

District Code: 58100  
Report R0416

Summerfield Schools  
17555 IDA WEST RD  
PETERSBURG, MI 49270

**Indirect Costs (Operations & Maintenance):**

General Fund	886,231.05
Less: Capital Outlay	51,989.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,605.35
Less: Capital Outlay	3,122.92
Total Indirect (less Capital)	836,724.04

**Direct Costs:**

General Fund	6,812,583.61
Less: Capital Outlay	30,738.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	521,749.39
Less: Capital Outlay	152,816.23
Less: Facilities Acquisition	7,404.00
Total Direct (less Capital)	7,143,374.17

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 2024-2025**

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	1,218,558.28
Less: Capital Outlay	171,345.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	115.04
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,047,327.40

**Direct Costs:**

General Fund	9,712,468.16
Less: Capital Outlay	606,027.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	366,780.97
Less: Capital Outlay	12,521.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,460,699.38

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 2024-2025**

District Code: 58901  
Report R0416

New Bedford Academy  
6315 SECOR RD  
LAMBERTVILLE, MI 48144

**Indirect Costs (Operations & Maintenance):**

General Fund	208,635.99
Less: Capital Outlay	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)	207,980.99

**Direct Costs:**

General Fund	997,818.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	3,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	106,546.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,100,865.74

Special Education Indirect Cost Rate: **18.89%**  
(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 2024-2025**

District Code: 58902  
Report R0416

Triumph Academy  
3000 VIVIAN RD  
MONROE, MI 48162

**Indirect Costs (Operations & Maintenance):**

General Fund	1,409,172.00
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)	1,409,172.00

**Direct Costs:**

General Fund	8,138,329.00
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	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,138,329.00

Special Education Indirect Cost Rate: **17.32%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 59020  
Report R0416

Carson City-Crystal Area Schools  
P.O. Box 780  
Carson City, MI 48811

**Indirect Costs (Operations & Maintenance):**

General Fund	999,738.10
Less: Capital Outlay	90,746.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	28,167.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	937,158.92

**Direct Costs:**

General Fund	9,114,510.15
Less: Capital Outlay	267,890.63
Less: Facilities Acquisition	71,876.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	774,767.13
Less: Capital Outlay	20,959.21
Less: Facilities Acquisition	88,730.00
Total Direct (less Capital)	9,439,821.32

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 59045  
Report R0416

Montabella Community Schools  
1390 E NORTH COUNTY LINE RD  
BLANCHARD, MI 49310

**Indirect Costs (Operations & Maintenance):**

General Fund	1,098,913.31
Less: Capital Outlay	33,438.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,065,475.08

**Direct Costs:**

General Fund	10,249,657.69
Less: Capital Outlay	336,944.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	716,669.37
Less: Capital Outlay	12,096.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,617,285.93

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 2024-2025**

District Code: 59070  
Report R0416

Greenville Public Schools  
1414 CHASE ST  
GREENVILLE, MI 48838

**Indirect Costs (Operations & Maintenance):**

General Fund	3,875,678.32
Less: Capital Outlay	109,108.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,307.41
Less: Capital Outlay	3,307.41
Total Indirect (less Capital)	3,766,569.66

**Direct Costs:**

General Fund	46,892,140.47
Less: Capital Outlay	575,762.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,063,563.87
Less: Capital Outlay	295,215.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	49,084,726.47

Special Education Indirect Cost Rate: **7.67%**  
(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 2024-2025**

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	1,725,992.65
Less: Capital Outlay	58,835.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,667,156.89

**Direct Costs:**

General Fund	23,078,895.29
Less: Capital Outlay	611,625.25
Less: Facilities Acquisition	839,026.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,573,611.05
Less: Capital Outlay	334,920.85
Less: Facilities Acquisition	2,654.00
Total Direct (less Capital)	22,864,280.08

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 2024-2025**

District Code: 59090  
Report R0416

Lakeview Community Schools (Montcalm)  
602 WASHINGTON ST  
LAKEVIEW, MI 48850

**Indirect Costs (Operations & Maintenance):**

General Fund	2,073,675.38
Less: Capital Outlay	409,852.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	55,746.87
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,719,569.94

**Direct Costs:**

General Fund	12,236,594.43
Less: Capital Outlay	180,221.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,036,056.40
Less: Capital Outlay	186,660.93
Less: Facilities Acquisition	14,999.00
Total Direct (less Capital)	12,890,769.54

Special Education Indirect Cost Rate: **13.34%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 59125

Report R0416

Central Montcalm Public Schools

P.O. Box 9

Stanton, MI 48888

**Indirect Costs (Operations & Maintenance):**

General Fund	2,185,764.34
Less: Capital Outlay	39,716.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,415.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,147,462.81

**Direct Costs:**

General Fund	17,525,395.11
Less: Capital Outlay	679,264.59
Less: Facilities Acquisition	77,696.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,191,685.03
Less: Capital Outlay	172,720.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,787,398.81

Special Education Indirect Cost Rate: **12.07%**

(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 59150  
Report R0416

Vestaburg Community Schools  
7188 Avenue B  
Vestaburg, MI 48891

**Indirect Costs (Operations & Maintenance):**

General Fund	871,724.64
Less: Capital Outlay	71,533.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,044.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	805,235.74

**Direct Costs:**

General Fund	11,027,069.41
Less: Capital Outlay	286,732.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	445,354.33
Less: Capital Outlay	19,069.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,166,621.77

Special Education Indirect Cost Rate: **7.21%**  
(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 2024-2025**

District Code: 59900  
Report R0416

Success Virtual Learning Centers of Michigan  
7188 Avenue B  
Vestaburg, MI 48891

**Indirect Costs (Operations & Maintenance):**

General Fund	3,369,294.05
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)	3,369,294.05

**Direct Costs:**

General Fund	16,349,948.14
Less: Capital Outlay	15,144.65
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)	16,334,803.49

Special Education Indirect Cost Rate: **20.63%**  
(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 2024-2025**

District Code: 60010  
Report R0416

Atlanta Community Schools  
10500 COUNTY ROAD 489  
ATLANTA, MI 49709

**Indirect Costs (Operations & Maintenance):**

General Fund	684,087.83
Less: Capital Outlay	86,408.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	597,679.15

**Direct Costs:**

General Fund	3,568,299.32
Less: Capital Outlay	310,315.89
Less: Facilities Acquisition	5,332.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	272,654.44
Less: Capital Outlay	24,832.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,500,473.87

Special Education Indirect Cost Rate: **17.07%**  
(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 2024-2025**

District Code: 60020

Report R0416

Hillman Community Schools

26042 M 32 S

HILLMAN, MI 49746

**Indirect Costs (Operations & Maintenance):**

General Fund	741,388.67
Less: Capital Outlay	33,564.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	707,824.63

**Direct Costs:**

General Fund	5,723,370.68
Less: Capital Outlay	170,519.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	396,246.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,949,097.86

Special Education Indirect Cost Rate: **11.90%**

(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 61010  
Report R0416

Muskegon, Public Schools of the City of  
1458 5TH ST  
MUSKEGON, MI 49441

**Indirect Costs (Operations & Maintenance):**

General Fund	16,606,491.89
Less: Capital Outlay	267,079.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,818.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	16,345,231.00

**Direct Costs:**

General Fund	47,872,503.63
Less: Capital Outlay	2,076.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,557,962.91
Less: Capital Outlay	560,345.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,868,044.70

Special Education Indirect Cost Rate: **32.13%**  
(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 2024-2025**

District Code: 61060  
Report R0416

Mona Shores Public School District  
121 RANDALL RD  
Norton Shores, MI 49441

**Indirect Costs (Operations & Maintenance):**

General Fund	4,545,600.16
Less: Capital Outlay	31,498.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	121,209.04
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,635,310.84

**Direct Costs:**

General Fund	50,535,164.81
Less: Capital Outlay	946,725.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,823,231.41
Less: Capital Outlay	158,763.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	52,252,907.71

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 2024-2025**

District Code: 61065  
Report R0416

Oakridge Public Schools  
275 S WOLF LAKE RD  
MUSKEGON, MI 49442

**Indirect Costs (Operations & Maintenance):**

General Fund	2,239,753.78
Less: Capital Outlay	170,854.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,068,899.61

**Direct Costs:**

General Fund	24,029,575.54
Less: Capital Outlay	731,761.07
Less: Facilities Acquisition	121,183.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,943,829.91
Less: Capital Outlay	424,193.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,696,267.21

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 2024-2025**

District Code: 61080  
Report R0416

Fruitport Community Schools  
3255 PONTALUNA RD  
FRUITPORT, MI 49415

**Indirect Costs (Operations & Maintenance):**

General Fund	3,707,905.63
Less: Capital Outlay	38,317.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,669,587.83

**Direct Costs:**

General Fund	34,820,773.09
Less: Capital Outlay	169,278.87
Less: Facilities Acquisition	12,897.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,117,850.66
Less: Capital Outlay	324,929.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,431,517.78

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 2024-2025**

District Code: 61120  
Report R0416

Holton Public Schools  
6500 4TH ST  
HOLTON, MI 49425

**Indirect Costs (Operations & Maintenance):**

General Fund	1,284,977.87
Less: Capital Outlay	99,539.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,185,438.87

**Direct Costs:**

General Fund	10,922,820.65
Less: Capital Outlay	38,034.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	893,958.41
Less: Capital Outlay	8,585.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,770,159.67

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 2024-2025**

District Code: 61180  
Report R0416

Montague Area Public Schools  
4855 EILERS RD  
MONTAGUE, MI 49437

**Indirect Costs (Operations & Maintenance):**

General Fund	1,976,940.45
Less: Capital Outlay	19,449.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	275.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,957,766.69

**Direct Costs:**

General Fund	16,731,736.68
Less: Capital Outlay	363,560.20
Less: Facilities Acquisition	160,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,630,797.41
Less: Capital Outlay	34,965.41
Less: Facilities Acquisition	14,909.93
Total Direct (less Capital)	17,788,448.55

Special Education Indirect Cost Rate: **11.01%**  
(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 2024-2025**

District Code: 61190  
Report R0416

Orchard View Schools  
35 S SHERIDAN DR  
MUSKEGON, MI 49442

**Indirect Costs (Operations & Maintenance):**

General Fund	3,874,327.84
Less: Capital Outlay	60,494.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,813,833.80

**Direct Costs:**

General Fund	27,261,694.91
Less: Capital Outlay	206.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,776,960.34
Less: Capital Outlay	1,088,183.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	29,950,265.54

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 61210  
Report R0416

Ravenna Public Schools  
12322 STAFFORD ST  
RAVENNA, MI 49451

**Indirect Costs (Operations & Maintenance):**

General Fund	1,763,130.93
Less: Capital Outlay	159,474.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,603,656.22

**Direct Costs:**

General Fund	12,925,148.62
Less: Capital Outlay	265,292.00
Less: Facilities Acquisition	9,350.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,023,931.29
Less: Capital Outlay	52,233.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,622,204.91

Special Education Indirect Cost Rate: **11.77%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 61220

Report R0416

Reeths-Puffer Schools  
991 W GILES RD  
MUSKEGON, MI 49445

**Indirect Costs (Operations & Maintenance):**

General Fund	4,399,095.44
Less: Capital Outlay	414,991.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	16,200.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,000,304.42

**Direct Costs:**

General Fund	44,646,495.80
Less: Capital Outlay	158,942.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,065,813.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,553,367.66

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 2024-2025**

District Code: 61230  
Report R0416

North Muskegon Public Schools  
1600 MILLS AVE  
MUSKEGON, MI 49445

**Indirect Costs (Operations & Maintenance):**

General Fund	1,111,574.88
Less: Capital Outlay	11,768.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,099,806.68

**Direct Costs:**

General Fund	11,862,893.67
Less: Capital Outlay	124,953.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	988,759.55
Less: Capital Outlay	237,430.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,489,268.73

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 61240  
Report R0416

Whitehall District Schools  
541 E SLOCUM ST  
WHITEHALL, MI 49461

**Indirect Costs (Operations & Maintenance):**

General Fund	2,261,592.31
Less: Capital Outlay	21,233.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,240,359.08

**Direct Costs:**

General Fund	26,769,983.00
Less: Capital Outlay	179,354.10
Less: Facilities Acquisition	201,562.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,353,798.71
Less: Capital Outlay	304,937.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,437,927.63

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 2024-2025**

District Code: 61900  
Report R0416

Muskegon Montessori Academy for Environmental Change  
2950 MCCRACKEN ST  
NORTON SHORES, MI 49441

**Indirect Costs (Operations & Maintenance):**

General Fund	247,946.98
Less: Capital Outlay	1,365.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	246,581.23

**Direct Costs:**

General Fund	2,164,244.04
Less: Capital Outlay	16,572.15
Less: Facilities Acquisition	484,300.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,663,371.56

Special Education Indirect Cost Rate: **14.82%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 61902  
Report R0416

Timberland Academy  
2574 MCLAUGHLIN AVE  
MUSKEGON, MI 49442

**Indirect Costs (Operations & Maintenance):**

General Fund	1,228,898.00
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)	1,228,898.00

**Direct Costs:**

General Fund	8,282,943.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,282,943.00

Special Education Indirect Cost Rate: **14.84%**  
(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 2024-2025**

District Code: 61904  
Report R0416

Three Oaks Public School Academy  
1212 KINGSLEY ST  
MUSKEGON, MI 49442

**Indirect Costs (Operations & Maintenance):**

General Fund	449,866.58
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)	449,866.58

**Direct Costs:**

General Fund	4,603,829.30
Less: Capital Outlay	30,549.82
Less: Facilities Acquisition	15,445.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	441,333.22
Less: Capital Outlay	1,054.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,998,112.81

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 2024-2025**

District Code: 61905  
Report R0416

Muskegon Heights Public School Academy System  
2441 SANFORD ST  
Muskegon Heights, MI 49444

**Indirect Costs (Operations & Maintenance):**

General Fund	1,651,981.21
Less: Capital Outlay	19,163.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,323.05
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,634,140.75

**Direct Costs:**

General Fund	7,697,225.20
Less: Capital Outlay	10,193.93
Less: Facilities Acquisition	23,409.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	850,338.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,513,960.84

Special Education Indirect Cost Rate: **19.19%**  
(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 2024-2025**

District Code: 61906  
Report R0416

Muskegon Covenant Academy  
125 CATHERINE AVE  
MUSKEGON, MI 49442

**Indirect Costs (Operations & Maintenance):**

General Fund	273,509.94
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)	273,509.94

**Direct Costs:**

General Fund	1,777,331.47
Less: Capital Outlay	91,651.24
Less: Facilities Acquisition	212,762.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,472,917.40

Special Education Indirect Cost Rate: **18.57%**  
(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 2024-2025**

District Code: 61907  
Report R0416

Muskegon Maritime Academy  
571 E APPLE AVE  
MUSKEGON, MI 49442

**Indirect Costs (Operations & Maintenance):**

General Fund	293,372.00
Less: Capital Outlay	95,535.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	197,837.00

**Direct Costs:**

General Fund	965,067.53
Less: Capital Outlay	99,773.63
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)	865,293.90

Special Education Indirect Cost Rate: **22.86%**  
(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 2024-2025**

District Code: 62040  
Report R0416

Fremont Public School District  
450 E PINE ST  
FREMONT, MI 49412

**Indirect Costs (Operations & Maintenance):**

General Fund	2,165,330.20
Less: Capital Outlay	98,061.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,067,269.20

**Direct Costs:**

General Fund	26,691,337.52
Less: Capital Outlay	623,166.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,401,661.45
Less: Capital Outlay	23,300.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,446,532.59

Special Education Indirect Cost Rate: **7.53%**  
(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 2024-2025**

District Code: 62050  
Report R0416

Grant Public School District  
148 S ELDER AVE  
GRANT, MI 49327

**Indirect Costs (Operations & Maintenance):**

General Fund	2,084,392.40
Less: Capital Outlay	136,095.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	204.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,948,501.80

**Direct Costs:**

General Fund	20,220,205.30
Less: Capital Outlay	312,057.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	963,415.70
Less: Capital Outlay	74,423.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,797,140.60

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 2024-2025**

District Code: 62060  
Report R0416

Hesperia Community Schools  
96 S. Division Street  
Hesperia, MI 49421

**Indirect Costs (Operations & Maintenance):**

General Fund	1,025,445.65
Less: Capital Outlay	102,080.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,040.95
Less: Capital Outlay	0.00
Total Indirect (less Capital)	933,406.56

**Direct Costs:**

General Fund	10,817,125.13
Less: Capital Outlay	508,345.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	763,243.06
Less: Capital Outlay	37,085.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,034,937.23

Special Education Indirect Cost Rate: **8.46%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 62070  
Report R0416

Newaygo Public School District  
360 S Mill Street  
Newaygo, MI 49337

**Indirect Costs (Operations & Maintenance):**

General Fund	2,169,504.18
Less: Capital Outlay	419,862.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,749,641.22

**Direct Costs:**

General Fund	21,333,480.68
Less: Capital Outlay	541,321.98
Less: Facilities Acquisition	706,348.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,164,652.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,250,462.36

Special Education Indirect Cost Rate: **8.23%**  
(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 2024-2025**

District Code: 62090  
Report R0416

White Cloud Public Schools  
P.O. Box 1000  
White Cloud, MI 49349

**Indirect Costs (Operations & Maintenance):**

General Fund	1,321,161.12
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)	1,321,161.12

**Direct Costs:**

General Fund	10,808,397.81
Less: Capital Outlay	449,800.04
Less: Facilities Acquisition	2,840.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	845,672.86
Less: Capital Outlay	23,137.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,178,292.49

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 2024-2025**  
District Code: 62470  
Report R0416

Big Jackson School District  
4020 E 13 MILE RD  
PARIS, MI 49338

**Indirect Costs (Operations & Maintenance):**

General Fund	102,677.63
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	102,677.63

**Direct Costs:**

General Fund	381,728.05
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)	381,728.05

Special Education Indirect Cost Rate: **26.90%**  
(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 2024-2025**

District Code: 63010  
Report R0416

Birmingham Public Schools  
31301 EVERGREEN RD  
BEVERLY HILLS, MI 48025

**Indirect Costs (Operations & Maintenance):**

General Fund	14,385,321.74
Less: Capital Outlay	0.00
Special Education Fund	59,299.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,444,620.74

**Direct Costs:**

General Fund	136,321,155.98
Less: Capital Outlay	241,274.07
Less: Facilities Acquisition	25,723.06
Special Education Fund	4,439,697.24
Less: Capital Outlay	11,660.91
Less: Facilities Acquisition	0.00
School Lunch Fund	3,370,005.05
Less: Capital Outlay	121,815.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	143,730,385.09

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 2024-2025**

District Code: 63020  
Report R0416

Ferndale Public Schools  
2610 PINECREST DR  
FERNDAL, MI 48220

**Indirect Costs (Operations & Maintenance):**

General Fund	4,036,794.37
Less: Capital Outlay	10,177.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,026,616.59

**Direct Costs:**

General Fund	44,852,375.77
Less: Capital Outlay	269,830.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,887,964.61
Less: Capital Outlay	99,429.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	46,371,081.34

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 2024-2025**

District Code: 63030  
Report R0416

Pontiac City School District  
47200 WOODWARD AVE  
PONTIAC, MI 48342

**Indirect Costs (Operations & Maintenance):**

General Fund	10,661,809.00
Less: Capital Outlay	88,669.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,573,140.00

**Direct Costs:**

General Fund	77,901,653.00
Less: Capital Outlay	180,934.00
Less: Facilities Acquisition	416,576.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,521,328.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	80,825,471.00

Special Education Indirect Cost Rate: **13.08%**  
(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 2024-2025**

District Code: 63040  
Report R0416

Royal Oak Schools  
800 DeVillen Avenue  
ROYAL OAK, MI 48073

**Indirect Costs (Operations & Maintenance):**

General Fund	8,859,889.45
Less: Capital Outlay	1,227,571.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,632,318.33

**Direct Costs:**

General Fund	73,507,360.94
Less: Capital Outlay	22,714.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,741,124.68
Less: Capital Outlay	347,078.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	75,878,692.51

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 2024-2025**

District Code: 63050  
Report R0416

Berkley School District  
14501 TALBOT ST  
OAK PARK, MI 48237

**Indirect Costs (Operations & Maintenance):**

General Fund	5,185,075.65
Less: Capital Outlay	234,439.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,950,636.10

**Direct Costs:**

General Fund	73,276,197.69
Less: Capital Outlay	314,729.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,239,089.26
Less: Capital Outlay	11,434.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	74,189,123.19

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 2024-2025**

District Code: 63060  
Report R0416

Southfield Public School District  
24661 LAHSER RD  
SOUTHFIELD, MI 48033

**Indirect Costs (Operations & Maintenance):**

General Fund	12,610,872.17
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)	12,610,872.17

**Direct Costs:**

General Fund	93,347,698.32
Less: Capital Outlay	100,274.64
Less: Facilities Acquisition	1,212,565.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,194,955.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	95,229,814.62

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 2024-2025**

District Code: 63070  
Report R0416

Avondale School District  
2940 WAUKEGAN ST  
AUBURN HILLS, MI 48326

**Indirect Costs (Operations & Maintenance):**

General Fund	6,289,133.22
Less: Capital Outlay	335,230.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,953,902.48

**Direct Costs:**

General Fund	63,487,215.79
Less: Capital Outlay	870,746.74
Less: Facilities Acquisition	631,075.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,925,249.63
Less: Capital Outlay	15,412.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	63,895,230.89

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 2024-2025**

District Code: 63080  
Report R0416

Bloomfield Hills Schools  
7273 Wing Lake Rd  
Bloomfield Hills, MI 48301

**Indirect Costs (Operations & Maintenance):**

General Fund	9,444,868.46
Less: Capital Outlay	0.00
Special Education Fund	1,189,745.99
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	10,634,614.45

**Direct Costs:**

General Fund	99,127,600.86
Less: Capital Outlay	119,575.65
Less: Facilities Acquisition	0.00
Special Education Fund	10,368,434.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	29,257.25
School Lunch Fund	2,942,128.01
Less: Capital Outlay	306,475.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	111,982,855.00

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 2024-2025**

District Code: 63090  
Report R0416

Clarenceville School District  
20210 MIDDLEBELT RD  
LIVONIA, MI 48152

**Indirect Costs (Operations & Maintenance):**

General Fund	2,026,620.68
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,207.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,043,827.97

**Direct Costs:**

General Fund	21,802,215.95
Less: Capital Outlay	26,072.24
Less: Facilities Acquisition	205,256.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,340,155.00
Less: Capital Outlay	45,703.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,865,337.88

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 2024-2025**

District Code: 63100  
Report R0416

Novi Community School District  
25345 TAFT RD  
NOVI, MI 48374

**Indirect Costs (Operations & Maintenance):**

General Fund	7,907,291.47
Less: Capital Outlay	134,657.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	54,670.00
Less: Capital Outlay	54,670.00
Total Indirect (less Capital)	7,772,634.18

**Direct Costs:**

General Fund	96,188,140.51
Less: Capital Outlay	815.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,407,652.36
Less: Capital Outlay	19,580.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	100,575,397.19

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 2024-2025**

District Code: 63110  
Report R0416

Oxford Community Schools  
10 N WASHINGTON ST  
OXFORD, MI 48371

**Indirect Costs (Operations & Maintenance):**

General Fund	11,334,946.29
Less: Capital Outlay	3,252,616.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,082,329.99

**Direct Costs:**

General Fund	94,768,099.08
Less: Capital Outlay	750,693.67
Less: Facilities Acquisition	380,847.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,511,551.08
Less: Capital Outlay	49,376.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	97,098,732.23

Special Education Indirect Cost Rate: **8.32%**  
(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 2024-2025**

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	6,843,129.77
Less: Capital Outlay	454,203.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,388,926.71

**Direct Costs:**

General Fund	49,218,033.80
Less: Capital Outlay	129,880.53
Less: Facilities Acquisition	0.00
Special Education Fund	8,726,416.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,476,871.22
Less: Capital Outlay	18,438.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	60,273,002.82

Special Education Indirect Cost Rate: **10.60%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 63140  
Report R0416

Madison District Public Schools  
26524 JOHN R RD  
MADISON HEIGHTS, MI 48071

**Indirect Costs (Operations & Maintenance):**

General Fund	2,319,379.32
Less: Capital Outlay	81,780.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,237,599.16

**Direct Costs:**

General Fund	15,665,680.34
Less: Capital Outlay	350,147.56
Less: Facilities Acquisition	20,476.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,184,085.41
Less: Capital Outlay	94,829.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,384,311.64

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 2024-2025**

District Code: 63150  
Report R0416

Troy School District  
4400 LIVERNOIS RD  
TROY, MI 48098

**Indirect Costs (Operations & Maintenance):**

General Fund	14,402,711.89
Less: Capital Outlay	69,169.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	14,333,542.59

**Direct Costs:**

General Fund	176,475,289.68
Less: Capital Outlay	639,716.77
Less: Facilities Acquisition	23,499.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,173,057.12
Less: Capital Outlay	140,023.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	181,845,107.30

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 2024-2025**

District Code: 63160  
Report R0416

West Bloomfield School District  
5810 COMMERCE RD  
WEST BLOOMFIELD, MI 48324

**Indirect Costs (Operations & Maintenance):**

General Fund	6,752,595.77
Less: Capital Outlay	539,576.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,213,019.30

**Direct Costs:**

General Fund	74,991,060.65
Less: Capital Outlay	71,620.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,703,610.29
Less: Capital Outlay	458,703.60
Less: Facilities Acquisition	30,473.00
Total Direct (less Capital)	77,133,874.30

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

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	4,174,130.76
Less: Capital Outlay	342,936.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,831,194.58

**Direct Costs:**

General Fund	26,789,644.70
Less: Capital Outlay	237,039.41
Less: Facilities Acquisition	9,014.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,512,241.44
Less: Capital Outlay	103,986.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	27,951,845.44

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 2024-2025**

District Code: 63190  
Report R0416

Clarkston Community School District  
6389 CLARKSTON RD  
CLARKSTON, MI 48346

**Indirect Costs (Operations & Maintenance):**

General Fund	9,138,137.29
Less: Capital Outlay	728,784.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,409,353.28

**Direct Costs:**

General Fund	118,253,346.14
Less: Capital Outlay	3,349,038.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,143,660.90
Less: Capital Outlay	64,169.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	117,983,799.48

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 2024-2025**

District Code: 63200  
Report R0416

Farmington Public School District  
33000 FREEDOM RD  
FARMINGTON, MI 48336

**Indirect Costs (Operations & Maintenance):**

General Fund	12,791,999.80
Less: Capital Outlay	57,117.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,734,881.88

**Direct Costs:**

General Fund	159,094,219.56
Less: Capital Outlay	326,192.97
Less: Facilities Acquisition	838,881.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,712,826.74
Less: Capital Outlay	892,700.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	162,749,271.36

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 2024-2025**

District Code: 63210  
Report R0416

Holly Area School District  
6161 E HOLLY RD  
HOLLY, MI 48442

**Indirect Costs (Operations & Maintenance):**

General Fund	5,223,583.79
Less: Capital Outlay	71,575.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,152,008.71

**Direct Costs:**

General Fund	44,435,382.35
Less: Capital Outlay	2,189,608.56
Less: Facilities Acquisition	876,937.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,435,395.24
Less: Capital Outlay	130,799.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,673,432.20

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 2024-2025**

District Code: 63220  
Report R0416

Huron Valley Schools  
2390 S MILFORD RD  
HIGHLAND, MI 48357

**Indirect Costs (Operations & Maintenance):**

General Fund	11,163,634.55
Less: Capital Outlay	134,900.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,028,734.08

**Direct Costs:**

General Fund	107,526,017.64
Less: Capital Outlay	177,684.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,494,045.12
Less: Capital Outlay	252,755.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	111,589,622.62

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 2024-2025**

District Code: 63230  
Report R0416

Lake Orion Community Schools  
315 N LAPEER ST  
LAKE ORION, MI 48362

**Indirect Costs (Operations & Maintenance):**

General Fund	7,626,981.20
Less: Capital Outlay	108,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,518,981.20

**Direct Costs:**

General Fund	98,623,968.81
Less: Capital Outlay	670,373.84
Less: Facilities Acquisition	0.00
Special Education Fund	2,393,855.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,711,061.82
Less: Capital Outlay	36,829.14
Less: Facilities Acquisition	259,768.71
Total Direct (less Capital)	103,761,914.50

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 2024-2025**

District Code: 63240  
Report R0416

South Lyon Community Schools  
345 S WARREN ST  
SOUTH LYON, MI 48178

**Indirect Costs (Operations & Maintenance):**

General Fund	10,709,723.76
Less: Capital Outlay	781,546.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	9,928,177.10

**Direct Costs:**

General Fund	106,560,583.99
Less: Capital Outlay	704,008.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,816,821.66
Less: Capital Outlay	352,528.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	109,320,868.90

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 2024-2025**

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	6,156,288.65
Less: Capital Outlay	131,735.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	29,926.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,054,479.17

**Direct Costs:**

General Fund	54,643,670.02
Less: Capital Outlay	1,627,134.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,593,088.10
Less: Capital Outlay	68,620.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,541,002.82

Special Education Indirect Cost Rate: **10.90%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 63260  
Report R0416

Rochester Community School District  
52585 DEQUINDRE RD  
ROCHESTER HLS, MI 48307

**Indirect Costs (Operations & Maintenance):**

General Fund	18,819,255.00
Less: Capital Outlay	798,950.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	50,035.43
Less: Capital Outlay	48,160.00
Total Indirect (less Capital)	18,022,179.96

**Direct Costs:**

General Fund	207,812,227.35
Less: Capital Outlay	2,001,681.40
Less: Facilities Acquisition	225,019.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,232,874.74
Less: Capital Outlay	718,100.23
Less: Facilities Acquisition	1,007,087.00
Total Direct (less Capital)	211,093,213.99

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 2024-2025**

District Code: 63270  
Report R0416

Clawson Public Schools  
626 Phillips Ave  
Clawson, MI 48017

**Indirect Costs (Operations & Maintenance):**

General Fund	1,839,249.80
Less: Capital Outlay	27,688.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,831.84
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,815,393.64

**Direct Costs:**

General Fund	18,026,466.23
Less: Capital Outlay	4,113.19
Less: Facilities Acquisition	0.00
Special Education Fund	1,566,617.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	692,583.89
Less: Capital Outlay	69,360.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,212,194.02

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 2024-2025**

District Code: 63280  
Report R0416

Lamphere Public Schools  
31201 DORCHESTER AVE  
MADISON HEIGHTS, MI 48071

**Indirect Costs (Operations & Maintenance):**

General Fund	4,430,060.95
Less: Capital Outlay	148,766.43
Special Education Fund	65,533.24
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,346,827.76

**Direct Costs:**

General Fund	37,816,189.96
Less: Capital Outlay	13,803.74
Less: Facilities Acquisition	161,189.68
Special Education Fund	2,744,780.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	198,761.22
School Lunch Fund	2,184,797.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	42,372,013.39

Special Education Indirect Cost Rate: **10.26%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 63290  
Report R0416

Walled Lake Consolidated Schools  
850 LADD RD BLDG D  
WALLED LAKE, MI 48390

**Indirect Costs (Operations & Maintenance):**

General Fund	13,985,223.96
Less: Capital Outlay	359,334.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	13,625,889.89

**Direct Costs:**

General Fund	167,604,184.74
Less: Capital Outlay	248,349.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,134,745.94
Less: Capital Outlay	118,690.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	173,371,890.82

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 63300  
Report R0416

Waterford School District  
501 North Cass  
WATERFORD, MI 48328

**Indirect Costs (Operations & Maintenance):**

General Fund	12,338,020.99
Less: Capital Outlay	161,442.53
Special Education Fund	159,977.68
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,336,556.14

**Direct Costs:**

General Fund	110,665,657.85
Less: Capital Outlay	674,588.39
Less: Facilities Acquisition	0.00
Special Education Fund	6,340,293.73
Less: Capital Outlay	11,346.43
Less: Facilities Acquisition	0.00
School Lunch Fund	6,327,741.40
Less: Capital Outlay	267,781.13
Less: Facilities Acquisition	31,853.42
Total Direct (less Capital)	122,348,123.61

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 2024-2025**

District Code: 63901  
Report R0416

AGBU Alex-Marie Manoogian School  
22001 NORTHWESTERN HWY  
SOUTHFIELD, MI 48075

**Indirect Costs (Operations & Maintenance):**

General Fund	457,780.00
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)	457,780.00

**Direct Costs:**

General Fund	4,763,460.00
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)	4,763,460.00

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 2024-2025**

District Code: 63906  
Report R0416

Pontiac Academy for Excellence  
196 CESAR E CHAVEZ AVE  
PONTIAC, MI 48342

**Indirect Costs (Operations & Maintenance):**

General Fund	687,319.83
Less: Capital Outlay	27,860.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	659,459.29

**Direct Costs:**

General Fund	4,723,732.73
Less: Capital Outlay	35,326.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	637,177.08
Less: Capital Outlay	5,747.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,319,836.45

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 2024-2025**  
District Code: 63907  
Report R0416

Great Lakes Academy  
46312 WOODWARD AVE  
PONTIAC, MI 48342

**Indirect Costs (Operations & Maintenance):**

General Fund	443,954.00
Less: Capital Outlay	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)	443,372.00

**Direct Costs:**

General Fund	2,186,748.00
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)	2,186,748.00

Special Education Indirect Cost Rate: **20.28%**  
(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 2024-2025**

District Code: 63909  
Report R0416

Oakside Prep Academy  
355 SUMMIT DR  
WATERFORD, MI 48328

**Indirect Costs (Operations & Maintenance):**

General Fund	2,680,090.00
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)	2,680,090.00

**Direct Costs:**

General Fund	14,030,851.00
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)	14,030,851.00

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 2024-2025**

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	1,037,295.68
Less: Capital Outlay	429,467.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	607,827.98

**Direct Costs:**

General Fund	7,234,652.52
Less: Capital Outlay	219,348.63
Less: Facilities Acquisition	16,111.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,999,192.08

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 2024-2025**  
District Code: 63911  
Report R0416

Holly Academy  
820 ACADEMY RD  
HOLLY, MI 48442

**Indirect Costs (Operations & Maintenance):**

General Fund	690,352.25
Less: Capital Outlay	5,177.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	685,175.05

**Direct Costs:**

General Fund	5,855,379.95
Less: Capital Outlay	18,183.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	342,342.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,179,539.19

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 2024-2025**

District Code: 63912  
Report R0416

Oakland International Academy  
8228 CONANT ST  
DETROIT, MI 48211

**Indirect Costs (Operations & Maintenance):**

General Fund	5,192,173.92
Less: Capital Outlay	3,380,011.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,812,162.44

**Direct Costs:**

General Fund	15,313,122.16
Less: Capital Outlay	62,095.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	931,000.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,182,028.01

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 2024-2025**

District Code: 63913  
Report R0416

Walton Charter Academy  
744 E WALTON BLVD  
PONTIAC, MI 48340

**Indirect Costs (Operations & Maintenance):**

General Fund	1,558,975.00
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)	1,558,975.00

**Direct Costs:**

General Fund	9,879,730.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,879,730.00

Special Education Indirect Cost Rate: **15.78%**  
(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 2024-2025**

District Code: 63914  
Report R0416

Advanced Technology Academy  
4800 OAKMAN BLVD  
DEARBORN, MI 48126

**Indirect Costs (Operations & Maintenance):**

General Fund	1,797,363.86
Less: Capital Outlay	183,753.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	49,638.22
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,663,248.23

**Direct Costs:**

General Fund	15,925,479.92
Less: Capital Outlay	287,156.03
Less: Facilities Acquisition	2,144,162.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	826,824.82
Less: Capital Outlay	28,513.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,292,473.57

Special Education Indirect Cost Rate: **11.64%**  
(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 2024-2025**

District Code: 63915  
Report R0416

Arts and Technology Academy of Pontiac  
888 ENTERPRISE DR  
PONTIAC, MI 48341

**Indirect Costs (Operations & Maintenance):**

General Fund	1,467,005.00
Less: Capital Outlay	27,383.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,439,622.00

**Direct Costs:**

General Fund	9,810,876.00
Less: Capital Outlay	317,098.00
Less: Facilities Acquisition	38,225.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	560,845.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,016,398.00

Special Education Indirect Cost Rate: **14.37%**  
(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 2024-2025**

District Code: 63917  
Report R0416

Bradford Academy  
24218 GARNER ST  
SOUTHFIELD, MI 48033

**Indirect Costs (Operations & Maintenance):**

General Fund	1,215,015.44
Less: Capital Outlay	1,283.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,213,732.21

**Direct Costs:**

General Fund	10,236,715.66
Less: Capital Outlay	40,016.37
Less: Facilities Acquisition	443,932.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	824,051.29
Less: Capital Outlay	7,350.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,569,467.58

Special Education Indirect Cost Rate: **11.48%**  
(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 2024-2025**

District Code: 63918  
Report R0416

Laurus Academy  
24590 LAHSER RD  
SOUTHFIELD, MI 48033

**Indirect Costs (Operations & Maintenance):**

General Fund	1,429,716.00
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)	1,429,716.00

**Direct Costs:**

General Fund	8,470,692.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,470,692.00

Special Education Indirect Cost Rate: **16.88%**  
(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 2024-2025**

District Code: 63920  
Report R0416

Flex High School of Pontiac  
142 AUBURN AVE  
PONTIAC, MI 48342

**Indirect Costs (Operations & Maintenance):**

General Fund	290,226.38
Less: Capital Outlay	25,275.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	264,951.16

**Direct Costs:**

General Fund	898,542.61
Less: Capital Outlay	30,952.44
Less: Facilities Acquisition	15,000.00
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)	852,590.17

Special Education Indirect Cost Rate: **31.08%**  
(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 2024-2025**

District Code: 63921  
Report R0416

Crescent Academy  
17570 W 12 MILE RD  
SOUTHFIELD, MI 48076

**Indirect Costs (Operations & Maintenance):**

General Fund	1,294,799.00
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)	1,294,799.00

**Direct Costs:**

General Fund	9,197,782.00
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	762,538.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,960,320.00

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 2024-2025**  
District Code: 63922  
Report R0416

Great Oaks Academy  
4257 BART AVE  
WARREN, MI 48091

**Indirect Costs (Operations & Maintenance):**

General Fund	1,492,307.00
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)	1,492,307.00

**Direct Costs:**

General Fund	9,392,477.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,392,477.00

Special Education Indirect Cost Rate: **15.89%**  
(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 2024-2025**

District Code: 63923  
Report R0416

Four Corners Montessori Academy  
1075 E GARDENIA AVE  
MADISON HEIGHTS, MI 48071

**Indirect Costs (Operations & Maintenance):**

General Fund	395,343.00
Less: Capital Outlay	23,030.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	372,313.00

**Direct Costs:**

General Fund	2,863,294.10
Less: Capital Outlay	83,538.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	188,729.60
Less: Capital Outlay	5,255.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,963,230.47

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 2024-2025**

District Code: 63924  
Report R0416

Michigan Mathematics and Science Academy  
27300 DEQUINDRE RD  
Warren, MI 48092

**Indirect Costs (Operations & Maintenance):**

General Fund	1,066,709.00
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)	1,066,709.00

**Direct Costs:**

General Fund	11,107,316.00
Less: Capital Outlay	535,638.00
Less: Facilities Acquisition	0.00
Special Education Fund	41,453.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	772,509.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,385,640.00

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 2024-2025**

District Code: 63926  
Report R0416

Faxon Academy  
26275 NORTHWESTERN HWY  
SOUTHFIELD, MI 48076

**Indirect Costs (Operations & Maintenance):**

General Fund	368,286.55
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,123.07
Less: Capital Outlay	0.00
Total Indirect (less Capital)	369,409.62

**Direct Costs:**

General Fund	1,326,749.48
Less: Capital Outlay	25,839.00
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)	1,300,910.48

Special Education Indirect Cost Rate: **28.40%**  
(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 2024-2025**

District Code: 63928  
Report R0416

Momentum Academy  
60 S LYNN AVE  
WATERFORD, MI 48328

**Indirect Costs (Operations & Maintenance):**

General Fund	502,192.71
Less: Capital Outlay	19,820.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	482,372.71

**Direct Costs:**

General Fund	3,190,844.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	433,201.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	260,186.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,017,829.42

Special Education Indirect Cost Rate: **15.98%**  
(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 2024-2025**

District Code: 63929  
Report R0416

Waterford Montessori Academy  
4860 MIDLAND AVE  
WATERFORD, MI 48329

**Indirect Costs (Operations & Maintenance):**

General Fund	297,056.46
Less: Capital Outlay	9,036.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	288,019.93

**Direct Costs:**

General Fund	5,547,715.99
Less: Capital Outlay	97,843.00
Less: Facilities Acquisition	958,096.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,491,776.46

Special Education Indirect Cost Rate: **6.41%**  
(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 2024-2025**  
District Code: 63931  
Report R0416

Oakland FlexTech High School  
23801 INDUSTRIAL PARK DR  
Farmington Hills, MI 48335

**Indirect Costs (Operations & Maintenance):**

General Fund	177,271.00
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)	177,271.00

**Direct Costs:**

General Fund	2,152,040.00
Less: Capital Outlay	7,845.00
Less: Facilities Acquisition	106,756.00
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)	2,037,439.00

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 2024-2025**

District Code: 63934  
Report R0416

Kingsbury Country Day School  
5000 HOSNER RD  
OXFORD, MI 48370

**Indirect Costs (Operations & Maintenance):**

General Fund	248,518.36
Less: Capital Outlay	17,628.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	230,889.86

**Direct Costs:**

General Fund	3,353,761.47
Less: Capital Outlay	10,252.29
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)	3,343,509.18

Special Education Indirect Cost Rate: **6.91%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 63938  
Report R0416

Keys Grace Academy  
27321 HAMPDEN ST  
Madison Heights, MI 48071

**Indirect Costs (Operations & Maintenance):**

General Fund	908,204.27
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)	908,204.27

**Direct Costs:**

General Fund	7,336,878.49
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	4,381,730.97
Less: Capital Outlay	58,276.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,660,332.72

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 2024-2025**

District Code: 63939  
Report R0416

Lighthouse Connections Academy  
20750 CIVIC CENTER DR  
SOUTHFIELD, MI 48076

**Indirect Costs (Operations & Maintenance):**

General Fund	130,051.26
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)	130,051.26

**Direct Costs:**

General Fund	21,703,420.88
Less: Capital Outlay	14,598.88
Less: Facilities Acquisition	11,120.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,677,701.19

Special Education Indirect Cost Rate: **0.60%**  
(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 2024-2025**

District Code: 64040  
Report R0416

Hart Public School District  
301 JOHNSON ST W  
HART, MI 49420

**Indirect Costs (Operations & Maintenance):**

General Fund	1,797,211.69
Less: Capital Outlay	83,013.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,714,198.59

**Direct Costs:**

General Fund	16,970,701.51
Less: Capital Outlay	440,662.77
Less: Facilities Acquisition	137,863.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,301,475.07
Less: Capital Outlay	64,263.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,629,387.52

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 2024-2025**

District Code: 64070  
Report R0416

Pentwater Public School District  
600 PARK ST  
PENTWATER, MI 49449

**Indirect Costs (Operations & Maintenance):**

General Fund	477,547.43
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	477,547.43

**Direct Costs:**

General Fund	4,353,257.75
Less: Capital Outlay	866,445.01
Less: Facilities Acquisition	44,785.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,442,027.07

Special Education Indirect Cost Rate: **13.87%**  
(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 2024-2025**

District Code: 64080  
Report R0416

Shelby Public Schools  
525 N STATE ST  
SHELBY, MI 49455

**Indirect Costs (Operations & Maintenance):**

General Fund	1,572,448.87
Less: Capital Outlay	230.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,439.63
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,578,658.39

**Direct Costs:**

General Fund	16,034,118.73
Less: Capital Outlay	354,750.64
Less: Facilities Acquisition	386,399.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,587,291.60
Less: Capital Outlay	308,592.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,571,668.48

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 2024-2025**

District Code: 64090  
Report R0416

Walkerville Public Schools  
145 LATHROP ST  
WALKERVILLE, MI 49459

**Indirect Costs (Operations & Maintenance):**

General Fund	522,476.40
Less: Capital Outlay	18,359.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	504,116.93

**Direct Costs:**

General Fund	3,666,538.74
Less: Capital Outlay	1,486.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	724,261.16
Less: Capital Outlay	33,732.89
Less: Facilities Acquisition	75,046.63
Total Direct (less Capital)	4,280,534.31

Special Education Indirect Cost Rate: **11.78%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 65045  
Report R0416

West Branch-Rose City Area Schools  
P.O. Box 308  
West Branch, MI 48661

**Indirect Costs (Operations & Maintenance):**

General Fund	2,651,984.88
Less: Capital Outlay	36,275.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,615,709.42

**Direct Costs:**

General Fund	22,836,657.23
Less: Capital Outlay	874,572.59
Less: Facilities Acquisition	83,756.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,632,993.97
Less: Capital Outlay	13,727.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,497,594.76

Special Education Indirect Cost Rate: **10.68%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

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	72,897.79
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)	72,897.79

**Direct Costs:**

General Fund	1,257,457.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	18,171.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,275,629.18

Special Education Indirect Cost Rate: **5.71%**  
(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 2024-2025**

District Code: 66045  
Report R0416

Ewen-Trout Creek Consolidated School District  
14312 AIRPORT RD  
EWEN, MI 49925

**Indirect Costs (Operations & Maintenance):**

General Fund	342,689.71
Less: Capital Outlay	155.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	342,534.18

**Direct Costs:**

General Fund	2,386,324.12
Less: Capital Outlay	38,545.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	150,702.02
Less: Capital Outlay	2,434.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,496,045.83

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 66050  
Report R0416

Ontonagon Area School District  
701 PARKER AVE  
ONTONAGON, MI 49953

**Indirect Costs (Operations & Maintenance):**

General Fund	449,892.29
Less: Capital Outlay	57,136.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	392,756.09

**Direct Costs:**

General Fund	3,232,713.98
Less: Capital Outlay	12,631.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	237,570.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,457,653.34

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 2024-2025**

District Code: 67020  
Report R0416

Evart Public Schools  
321 N HEMLOCK ST  
EVART, MI 49631

**Indirect Costs (Operations & Maintenance):**

General Fund	1,708,973.88
Less: Capital Outlay	345,850.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,363,123.64

**Direct Costs:**

General Fund	10,983,462.65
Less: Capital Outlay	22,314.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	832,750.78
Less: Capital Outlay	853.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,793,046.30

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 2024-2025**

District Code: 67050  
Report R0416

Marion Public Schools  
P.O. Box 0  
Marion, MI 49665

**Indirect Costs (Operations & Maintenance):**

General Fund	539,310.38
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)	539,310.38

**Direct Costs:**

General Fund	5,950,466.16
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	492,029.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,442,495.48

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 2024-2025**

District Code: 67055  
Report R0416

Pine River Area Schools  
17445 PINE RIVER RD  
LEROY, MI 49655

**Indirect Costs (Operations & Maintenance):**

General Fund	1,518,308.84
Less: Capital Outlay	269,383.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,748.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,257,673.26

**Direct Costs:**

General Fund	12,756,433.21
Less: Capital Outlay	452,234.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	823,720.53
Less: Capital Outlay	6,608.66
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,121,310.43

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 2024-2025**

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	1,895,191.69
Less: Capital Outlay	159,832.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	24,624.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,759,984.10

**Direct Costs:**

General Fund	17,722,968.92
Less: Capital Outlay	500,391.22
Less: Facilities Acquisition	383,111.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,398,986.88
Less: Capital Outlay	87,782.02
Less: Facilities Acquisition	7,190.00
Total Direct (less Capital)	18,143,480.69

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 2024-2025**

District Code: 68010  
Report R0416

Mio-AuSable Schools  
1110 W 8TH ST  
MIO, MI 48647

**Indirect Costs (Operations & Maintenance):**

General Fund	638,591.51
Less: Capital Outlay	526.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	638,065.02

**Direct Costs:**

General Fund	6,405,585.21
Less: Capital Outlay	2,240.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	451,509.42
Less: Capital Outlay	15,001.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,839,852.54

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 2024-2025**

District Code: 68030  
Report R0416

Fairview Area School District  
1879 E MILLER RD  
FAIRVIEW, MI 48621

**Indirect Costs (Operations & Maintenance):**

General Fund	489,728.72
Less: Capital Outlay	26,508.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	463,220.31

**Direct Costs:**

General Fund	3,753,321.42
Less: Capital Outlay	19,370.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	269,944.36
Less: Capital Outlay	15,259.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,988,635.56

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 2024-2025**

District Code: 69020  
Report R0416

Gaylord Community Schools  
615 S ELM AVE  
GAYLORD, MI 49735

**Indirect Costs (Operations & Maintenance):**

General Fund	4,004,498.72
Less: Capital Outlay	128,381.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,876,117.12

**Direct Costs:**

General Fund	36,531,447.91
Less: Capital Outlay	733,977.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,374,531.24
Less: Capital Outlay	388,706.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	37,783,294.41

Special Education Indirect Cost Rate: **10.26%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 69030  
Report R0416

Johannesburg-Lewiston Area Schools  
PO Box 69  
Johannesburg, MI 49751

**Indirect Costs (Operations & Maintenance):**

General Fund	886,516.90
Less: Capital Outlay	11,555.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	874,961.88

**Direct Costs:**

General Fund	9,116,370.86
Less: Capital Outlay	482,492.13
Less: Facilities Acquisition	32,700.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	613,144.63
Less: Capital Outlay	23,900.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,190,423.26

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 2024-2025**

District Code: 69040  
Report R0416

Vanderbilt Area Schools  
947 DONOVAN ST  
VANDERBILT, MI 49795

**Indirect Costs (Operations & Maintenance):**

General Fund	221,200.60
Less: Capital Outlay	0.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	221,200.50

**Direct Costs:**

General Fund	1,802,744.60
Less: Capital Outlay	14,636.60
Less: Facilities Acquisition	22,038.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	127,542.97
Less: Capital Outlay	2,569.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,891,042.10

Special Education Indirect Cost Rate: **11.70%**  
(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 2024-2025**

District Code: 70010  
Report R0416

Grand Haven Area Public Schools  
1415 S BEECHTREE ST  
GRAND HAVEN, MI 49417

**Indirect Costs (Operations & Maintenance):**

General Fund	7,825,759.74
Less: Capital Outlay	478,042.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,076.43
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,359,793.89

**Direct Costs:**

General Fund	82,722,073.12
Less: Capital Outlay	197,378.61
Less: Facilities Acquisition	74,010.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,848,936.36
Less: Capital Outlay	222,956.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	85,076,664.25

Special Education Indirect Cost Rate: **8.65%**  
(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 2024-2025**

District Code: 70020  
Report R0416

Holland City School District  
320 W 24TH ST  
HOLLAND, MI 49423

**Indirect Costs (Operations & Maintenance):**

General Fund	4,601,893.07
Less: Capital Outlay	86,700.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,515,193.04

**Direct Costs:**

General Fund	52,654,567.29
Less: Capital Outlay	69,885.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,689,747.85
Less: Capital Outlay	9,496.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,264,932.44

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 2024-2025**

District Code: 70040  
Report R0416

Allendale Public Schools  
10505 LEARNING LN  
ALLENDALE, MI 49401

**Indirect Costs (Operations & Maintenance):**

General Fund	4,527,312.86
Less: Capital Outlay	55,667.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,471,645.21

**Direct Costs:**

General Fund	34,631,520.22
Less: Capital Outlay	61,906.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,773,666.81
Less: Capital Outlay	339,604.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,003,675.88

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 2024-2025**

District Code: 70070  
Report R0416

West Ottawa Public School District  
1138 136TH AVE  
HOLLAND, MI 49424

**Indirect Costs (Operations & Maintenance):**

General Fund	8,574,607.16
Less: Capital Outlay	188,438.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,386,169.12

**Direct Costs:**

General Fund	89,453,321.13
Less: Capital Outlay	1,815,166.08
Less: Facilities Acquisition	1,407,980.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,840,249.91
Less: Capital Outlay	378,064.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	91,692,359.69

Special Education Indirect Cost Rate: **9.15%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 70120  
Report R0416

Coopersville Area Public School District  
198 EAST ST  
COOPERSVILLE, MI 49404

**Indirect Costs (Operations & Maintenance):**

General Fund	3,064,863.52
Less: Capital Outlay	28,422.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,036,441.13

**Direct Costs:**

General Fund	35,448,835.64
Less: Capital Outlay	698,106.36
Less: Facilities Acquisition	85,131.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,068,668.51
Less: Capital Outlay	46,851.90
Less: Facilities Acquisition	79,220.00
Total Direct (less Capital)	36,608,194.16

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 2024-2025**

District Code: 70175  
Report R0416

Jenison Public Schools  
8375 20TH AVE  
JENISON, MI 49428

**Indirect Costs (Operations & Maintenance):**

General Fund	6,287,219.10
Less: Capital Outlay	450,971.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	44,077.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,880,325.49

**Direct Costs:**

General Fund	75,405,792.89
Less: Capital Outlay	1,886,746.92
Less: Facilities Acquisition	120,066.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,305,441.70
Less: Capital Outlay	1,153,963.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	79,550,457.57

Special Education Indirect Cost Rate: **7.39%**  
(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 2024-2025**

District Code: 70190  
Report R0416

Hudsonville Public School District  
3886 VAN BUREN ST  
HUDSONVILLE, MI 49426

**Indirect Costs (Operations & Maintenance):**

General Fund	9,510,188.42
Less: Capital Outlay	984,224.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,525,963.96

**Direct Costs:**

General Fund	93,700,219.35
Less: Capital Outlay	2,347,755.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	298,068.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	91,650,532.28

Special Education Indirect Cost Rate: **9.30%**  
(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 2024-2025**

District Code: 70300  
Report R0416

Spring Lake Public Schools  
345 HAMMOND ST  
SPRING LAKE, MI 49456

**Indirect Costs (Operations & Maintenance):**

General Fund	3,535,821.09
Less: Capital Outlay	344,414.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,191,406.28

**Direct Costs:**

General Fund	32,388,156.63
Less: Capital Outlay	599,448.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,581,221.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,369,929.28

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 2024-2025**

District Code: 70350  
Report R0416

Zeeland Public Schools  
P.O. Box 110  
Zeeland, MI 49464

**Indirect Costs (Operations & Maintenance):**

General Fund	7,471,397.20
Less: Capital Outlay	177,389.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	92,286.45
Less: Capital Outlay	91,896.00
Total Indirect (less Capital)	7,294,397.92

**Direct Costs:**

General Fund	84,105,759.46
Less: Capital Outlay	1,814,352.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,769,772.29
Less: Capital Outlay	344,344.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	85,716,834.38

Special Education Indirect Cost Rate: **8.51%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 70901  
Report R0416

Walden Green Montessori  
17339 ROOSEVELT RD  
SPRING LAKE, MI 49456

**Indirect Costs (Operations & Maintenance):**

General Fund	163,102.99
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)	163,102.99

**Direct Costs:**

General Fund	2,040,349.67
Less: Capital Outlay	28,068.15
Less: Facilities Acquisition	14,603.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,997,678.00

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 2024-2025**  
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	643,578.00
Less: Capital Outlay	274,994.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	368,584.00

**Direct Costs:**

General Fund	4,822,697.00
Less: Capital Outlay	50,862.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	374,251.00
Less: Capital Outlay	4,523.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,141,563.00

Special Education Indirect Cost Rate: **7.17%**  
(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 2024-2025**

District Code: 70904  
Report R0416

Black River Public School  
491 COLUMBIA AVE  
HOLLAND, MI 49423

**Indirect Costs (Operations & Maintenance):**

General Fund	973,861.30
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)	973,861.30

**Direct Costs:**

General Fund	9,702,871.09
Less: Capital Outlay	41,759.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	483,263.21
Less: Capital Outlay	6,819.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,137,555.51

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 2024-2025**

District Code: 70905  
Report R0416

Vanderbilt Charter Academy  
301 W 16TH ST  
HOLLAND, MI 49423

**Indirect Costs (Operations & Maintenance):**

General Fund	930,337.00
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)	930,337.00

**Direct Costs:**

General Fund	5,165,153.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,165,153.00

Special Education Indirect Cost Rate: **18.01%**  
(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 2024-2025**

District Code: 70906  
Report R0416

Eagle Crest Charter Academy  
11950 RILEY ST  
HOLLAND, MI 49424

**Indirect Costs (Operations & Maintenance):**

General Fund	1,218,040.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,218,040.00

**Direct Costs:**

General Fund	6,851,460.00
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)	6,851,460.00

Special Education Indirect Cost Rate: **17.78%**  
(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 2024-2025**

District Code: 70908  
Report R0416

Innocademy  
8485 HOMESTEAD DR  
ZEELAND, MI 49464

**Indirect Costs (Operations & Maintenance):**

General Fund	302,365.61
Less: Capital Outlay	41,862.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	260,503.01

**Direct Costs:**

General Fund	3,080,754.57
Less: Capital Outlay	7,948.07
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)	3,072,806.50

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 2024-2025**  
District Code: 70909  
Report R0416

ICademy Global  
8485 HOMESTEAD DR  
ZEELAND, MI 49464

**Indirect Costs (Operations & Maintenance):**

General Fund	545,396.59
Less: Capital Outlay	40,828.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	504,567.97

**Direct Costs:**

General Fund	2,699,531.36
Less: Capital Outlay	87,463.75
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)	2,612,067.61

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



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 71050  
Report R0416

Onaway Area Community School District  
4549 M 33  
ONAWAY, MI 49765

**Indirect Costs (Operations & Maintenance):**

General Fund	679,131.60
Less: Capital Outlay	34,142.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	644,988.80

**Direct Costs:**

General Fund	7,536,900.88
Less: Capital Outlay	210,423.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	404,686.36
Less: Capital Outlay	20,077.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,711,086.58

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 2024-2025**

District Code: 71060  
Report R0416

Posen Consolidated School District No. 9  
P.O. Box 187  
Posen, MI 49776

**Indirect Costs (Operations & Maintenance):**

General Fund	334,070.41
Less: Capital Outlay	42,623.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	291,446.90

**Direct Costs:**

General Fund	2,785,894.70
Less: Capital Outlay	163,914.01
Less: Facilities Acquisition	24,092.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	185,708.64
Less: Capital Outlay	38,120.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,745,476.53

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 2024-2025**

District Code: 71080  
Report R0416

Rogers City Area Schools  
1033 W HURON AVE STE B  
ROGERS CITY, MI 49779

**Indirect Costs (Operations & Maintenance):**

General Fund	1,030,102.27
Less: Capital Outlay	169,147.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	860,954.87

**Direct Costs:**

General Fund	5,621,365.06
Less: Capital Outlay	88,238.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	424,631.76
Less: Capital Outlay	37,628.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,920,129.29

Special Education Indirect Cost Rate: **14.54%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 71902  
Report R0416

Presque Isle Academy  
P.O. Box 731  
ONAWAY, MI 49765

**Indirect Costs (Operations & Maintenance):**

General Fund	19,298.44
Less: Capital Outlay	160.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	19,138.44

**Direct Costs:**

General Fund	357,936.42
Less: Capital Outlay	2,931.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,151.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	362,156.26

Special Education Indirect Cost Rate: **5.28%**  
(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 2024-2025**

District Code: 72010  
Report R0416

Roscommon Area Public Schools  
299 W. Sunset  
Roscommon, MI 48653

**Indirect Costs (Operations & Maintenance):**

General Fund	1,576,268.32
Less: Capital Outlay	50,500.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,525,768.22

**Direct Costs:**

General Fund	12,221,069.69
Less: Capital Outlay	177,828.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	911,317.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,954,559.23

Special Education Indirect Cost Rate: **11.78%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 72020  
Report R0416

Houghton Lake Community Schools  
4433 W HOUGHTON LAKE DR  
HOUGHTON LAKE, MI 48629

**Indirect Costs (Operations & Maintenance):**

General Fund	4,565,121.94
Less: Capital Outlay	3,046,348.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,518,773.42

**Direct Costs:**

General Fund	14,059,240.52
Less: Capital Outlay	95,937.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,095,820.66
Less: Capital Outlay	419.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,058,704.57

Special Education Indirect Cost Rate: **10.09%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 72901  
Report R0416

Charlton Heston Academy  
1350 N SAINT HELEN RD  
SAINT HELEN, MI 48656

**Indirect Costs (Operations & Maintenance):**

General Fund	868,048.73
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)	868,048.73

**Direct Costs:**

General Fund	8,860,219.92
Less: Capital Outlay	113,923.00
Less: Facilities Acquisition	60,724.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,102,087.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,787,659.07

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 2024-2025**

District Code: 73010  
Report R0416

Saginaw, School District of the City of  
550 MILLARD ST  
SAGINAW, MI 48607

**Indirect Costs (Operations & Maintenance):**

General Fund	12,366,953.74
Less: Capital Outlay	11,213.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,355,740.54

**Direct Costs:**

General Fund	89,379,652.03
Less: Capital Outlay	225,500.35
Less: Facilities Acquisition	7,411,078.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	6,063,015.35
Less: Capital Outlay	137,795.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	87,668,293.55

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 2024-2025**

District Code: 73030  
Report R0416

Carrollton Public Schools  
3211 CARLA DR  
SAGINAW, MI 48604

**Indirect Costs (Operations & Maintenance):**

General Fund	2,513,472.19
Less: Capital Outlay	114,272.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,399,199.55

**Direct Costs:**

General Fund	30,099,866.62
Less: Capital Outlay	1,050,329.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,758,360.05
Less: Capital Outlay	29,210.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,778,685.70

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 2024-2025**

District Code: 73040  
Report R0416

Saginaw Township Community Schools  
P.O. Box 6278  
Saginaw, MI 48608

**Indirect Costs (Operations & Maintenance):**

General Fund	6,527,517.67
Less: Capital Outlay	1,538,345.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	105,136.45
Less: Capital Outlay	66,644.00
Total Indirect (less Capital)	5,027,664.44

**Direct Costs:**

General Fund	57,389,893.98
Less: Capital Outlay	1,555,843.58
Less: Facilities Acquisition	112,830.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,821,499.84
Less: Capital Outlay	263,786.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	59,278,933.31

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 2024-2025**

District Code: 73110  
Report R0416

Chesaning Union Schools  
850 N 4TH ST  
CHESANING, MI 48616

**Indirect Costs (Operations & Maintenance):**

General Fund	1,934,549.50
Less: Capital Outlay	8,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,926,349.50

**Direct Costs:**

General Fund	17,797,466.25
Less: Capital Outlay	2,043,815.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	968,468.59
Less: Capital Outlay	47,841.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,674,278.39

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 2024-2025**

District Code: 73170  
Report R0416

Birch Run Area Schools  
12450 CHURCH ST STE 2  
BIRCH RUN, MI 48415

**Indirect Costs (Operations & Maintenance):**

General Fund	1,881,915.71
Less: Capital Outlay	1,054.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,880,860.76

**Direct Costs:**

General Fund	21,181,529.57
Less: Capital Outlay	364,469.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,393,743.62
Less: Capital Outlay	227,248.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	21,983,555.22

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 2024-2025**

District Code: 73180  
Report R0416

Bridgeport-Spaulding Community School District  
4691 BEARCAT BLVD  
BRIDGEPORT, MI 48722

**Indirect Costs (Operations & Maintenance):**

General Fund	3,822,426.71
Less: Capital Outlay	1,089,264.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,733,162.24

**Direct Costs:**

General Fund	17,922,651.30
Less: Capital Outlay	195,261.10
Less: Facilities Acquisition	390,409.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,390,693.71
Less: Capital Outlay	20,281.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,707,393.71

Special Education Indirect Cost Rate: **14.61%**  
(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 2024-2025**

District Code: 73190  
Report R0416

Frankenmuth School District  
525 E GENESEE ST  
FRANKENMUTH, MI 48734

**Indirect Costs (Operations & Maintenance):**

General Fund	2,800,053.95
Less: Capital Outlay	613,365.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,186,688.84

**Direct Costs:**

General Fund	15,949,160.51
Less: Capital Outlay	41,219.17
Less: Facilities Acquisition	321,294.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	957,555.72
Less: Capital Outlay	28,515.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,515,687.49

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 2024-2025**

District Code: 73200  
Report R0416

Freeland Community School District  
710 POWLEY DR  
FREELAND, MI 48623

**Indirect Costs (Operations & Maintenance):**

General Fund	2,049,913.58
Less: Capital Outlay	71,464.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,978,448.90

**Direct Costs:**

General Fund	22,936,380.22
Less: Capital Outlay	400,719.50
Less: Facilities Acquisition	724,236.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,077,036.37
Less: Capital Outlay	37,125.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,851,335.53

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 2024-2025**

District Code: 73210  
Report R0416

Hemlock Public School District  
PO Box 260  
Hemlock, MI 48626

**Indirect Costs (Operations & Maintenance):**

General Fund	1,960,616.68
Less: Capital Outlay	163,324.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,797,291.82

**Direct Costs:**

General Fund	13,562,260.44
Less: Capital Outlay	384,769.21
Less: Facilities Acquisition	108,979.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	744,446.48
Less: Capital Outlay	31,039.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,781,918.24

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 2024-2025**

District Code: 73230  
Report R0416

Merrill Community Schools  
755 W ALICE ST  
MERRILL, MI 48637

**Indirect Costs (Operations & Maintenance):**

General Fund	1,009,723.84
Less: Capital Outlay	165,673.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	844,050.81

**Direct Costs:**

General Fund	6,946,415.47
Less: Capital Outlay	27,668.21
Less: Facilities Acquisition	35,405.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	601,268.62
Less: Capital Outlay	882.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,483,727.94

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 2024-2025**

District Code: 73240  
Report R0416

St. Charles Community Schools  
891 W WALNUT ST  
SAINT CHARLES, MI 48655

**Indirect Costs (Operations & Maintenance):**

General Fund	926,324.96
Less: Capital Outlay	13,311.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	913,013.26

**Direct Costs:**

General Fund	8,854,360.00
Less: Capital Outlay	220,241.84
Less: Facilities Acquisition	32,705.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	652,049.42
Less: Capital Outlay	10,858.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,242,604.58

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 2024-2025**

District Code: 73255  
Report R0416

Swan Valley School District  
8380 OHERN RD  
SAGINAW, MI 48609

**Indirect Costs (Operations & Maintenance):**

General Fund	2,397,118.02
Less: Capital Outlay	85,416.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,491.75
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,325,193.36

**Direct Costs:**

General Fund	19,578,963.74
Less: Capital Outlay	130,749.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,009,145.61
Less: Capital Outlay	16,973.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,440,386.02

Special Education Indirect Cost Rate: **11.38%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 73900  
Report R0416

Saginaw Covenant Academy  
508 S WASHINGTON AVE  
SAGINAW, MI 48607

**Indirect Costs (Operations & Maintenance):**

General Fund	114,931.98
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)	114,931.98

**Direct Costs:**

General Fund	1,399,542.20
Less: Capital Outlay	113,002.41
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)	1,286,539.79

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 2024-2025**

District Code: 73908  
Report R0416

Saginaw Preparatory Academy  
5173 LODGE ST  
SAGINAW, MI 48601

**Indirect Costs (Operations & Maintenance):**

General Fund	569,297.87
Less: Capital Outlay	100,941.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	468,356.12

**Direct Costs:**

General Fund	4,059,813.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	318,535.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	321,130.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,062,408.64

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 2024-2025**

District Code: 73909  
Report R0416

Francis Reh PSA  
2201 OWEN ST  
SAGINAW, MI 48601

**Indirect Costs (Operations & Maintenance):**

General Fund	596,554.97
Less: Capital Outlay	149,219.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	447,335.57

**Direct Costs:**

General Fund	7,743,332.25
Less: Capital Outlay	73,975.00
Less: Facilities Acquisition	1,604,300.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,120,405.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,185,462.24

Special Education Indirect Cost Rate: **6.23%**  
(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 2024-2025**

District Code: 73910  
Report R0416

North Saginaw Charter Academy  
2332 TRAUTNER DR  
SAGINAW, MI 48604

**Indirect Costs (Operations & Maintenance):**

General Fund	1,243,375.00
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)	1,243,375.00

**Direct Costs:**

General Fund	6,437,216.00
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)	6,437,216.00

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 73912  
Report R0416

International Academy of Saginaw  
1944 IOWA AVE  
SAGINAW, MI 48601

**Indirect Costs (Operations & Maintenance):**

General Fund	203,961.62
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)	203,961.62

**Direct Costs:**

General Fund	1,054,683.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	106,049.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,160,733.38

Special Education Indirect Cost Rate: **17.57%**  
(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 2024-2025**

District Code: 74010  
Report R0416

Port Huron Area School District  
2720 Riverside Drive  
Port Huron, MI 48060

**Indirect Costs (Operations & Maintenance):**

General Fund	8,276,607.93
Less: Capital Outlay	344,698.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,786.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,938,695.68

**Direct Costs:**

General Fund	106,183,783.34
Less: Capital Outlay	123,166.54
Less: Facilities Acquisition	4,007,838.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,497,762.33
Less: Capital Outlay	848,986.81
Less: Facilities Acquisition	8,900.00
Total Direct (less Capital)	106,692,654.19

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 2024-2025**

District Code: 74030  
Report R0416

Algonac Community School District  
5200 TAFT RD  
CLAY, MI 48001

**Indirect Costs (Operations & Maintenance):**

General Fund	2,334,054.52
Less: Capital Outlay	208,028.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,126,025.81

**Direct Costs:**

General Fund	17,328,598.97
Less: Capital Outlay	468.00
Less: Facilities Acquisition	34,917.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	884,771.03
Less: Capital Outlay	89,120.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,088,864.18

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 2024-2025**

District Code: 74040  
Report R0416

Capac Community Schools  
541 N GLASSFORD ST  
Capac, MI 48014

**Indirect Costs (Operations & Maintenance):**

General Fund	1,024,125.52
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)	1,024,125.52

**Direct Costs:**

General Fund	8,405,450.05
Less: Capital Outlay	38,597.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	481,273.70
Less: Capital Outlay	85,235.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,762,891.29

Special Education Indirect Cost Rate: **11.69%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 74050  
Report R0416

East China School District  
1585 MEISNER RD  
EAST CHINA, MI 48054

**Indirect Costs (Operations & Maintenance):**

General Fund	5,119,492.20
Less: Capital Outlay	240,213.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	108,607.00
Less: Capital Outlay	108,607.00
Total Indirect (less Capital)	4,879,279.20

**Direct Costs:**

General Fund	47,625,191.74
Less: Capital Outlay	130,005.93
Less: Facilities Acquisition	79,709.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,332,779.65
Less: Capital Outlay	359,440.00
Less: Facilities Acquisition	54,277.00
Total Direct (less Capital)	49,334,538.48

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 74100  
Report R0416

Marysville Public Schools  
495 E HURON BLVD  
MARYSVILLE, MI 48040

**Indirect Costs (Operations & Maintenance):**

General Fund	3,432,045.37
Less: Capital Outlay	142,628.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,289,417.24

**Direct Costs:**

General Fund	28,012,892.44
Less: Capital Outlay	75,349.44
Less: Facilities Acquisition	871,416.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,289,726.30
Less: Capital Outlay	59,103.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,296,750.10

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 74120  
Report R0416

Memphis Community Schools  
P.O. Box 201  
Memphis, MI 48041

**Indirect Costs (Operations & Maintenance):**

General Fund	1,048,793.85
Less: Capital Outlay	102,455.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	946,338.38

**Direct Costs:**

General Fund	10,143,252.43
Less: Capital Outlay	337,651.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	567,628.07
Less: Capital Outlay	5,026.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,368,202.68

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 2024-2025**

District Code: 74130  
Report R0416

Yale Public Schools  
198 SCHOOL DR  
YALE, MI 48097

**Indirect Costs (Operations & Maintenance):**

General Fund	2,382,385.83
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)	2,382,385.83

**Direct Costs:**

General Fund	21,931,975.63
Less: Capital Outlay	478,615.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,116,525.37
Less: Capital Outlay	29,778.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,540,107.01

Special Education Indirect Cost Rate: **10.57%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 74900  
Report R0416

East Shore Leadership Academy  
1403 7TH ST  
PORT HURON, MI 48060

**Indirect Costs (Operations & Maintenance):**

General Fund	398,074.18
Less: Capital Outlay	58,139.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	339,934.60

**Direct Costs:**

General Fund	2,091,160.13
Less: Capital Outlay	60,405.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	183,615.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,214,370.37

Special Education Indirect Cost Rate: **15.35%**  
(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 2024-2025**

District Code: 74903  
Report R0416

Landmark Academy  
4800 LAPEER RD  
KIMBALL, MI 48074

**Indirect Costs (Operations & Maintenance):**

General Fund	1,658,764.11
Less: Capital Outlay	864,956.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	793,808.11

**Direct Costs:**

General Fund	7,829,238.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	547,353.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,376,591.44

Special Education Indirect Cost Rate: **9.48%**  
(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 2024-2025**

District Code: 74911  
Report R0416

St. Clair County Intervention Academy  
1170 MICHIGAN RD  
PORT HURON, MI 48060

**Indirect Costs (Operations & Maintenance):**

General Fund	39,693.10
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)	39,693.10

**Direct Costs:**

General Fund	800,529.40
Less: Capital Outlay	145,489.23
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)	655,040.17

Special Education Indirect Cost Rate: **6.06%**  
(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 2024-2025**

District Code: 74912  
Report R0416

Virtual Learning Academy of St. Clair County  
499 Range Road  
Marysville, MI 48040

**Indirect Costs (Operations & Maintenance):**

General Fund	151,413.64
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)	151,413.64

**Direct Costs:**

General Fund	1,705,383.79
Less: Capital Outlay	5,724.00
Less: Facilities Acquisition	17,094.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	21,137.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,703,702.47

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 2024-2025**

District Code: 74914  
Report R0416

Blue Water Middle College  
323 ERIE ST  
Port Huron, MI 48060

**Indirect Costs (Operations & Maintenance):**

General Fund	16,817.00
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)	16,817.00

**Direct Costs:**

General Fund	2,757,719.41
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)	2,757,719.41

Special Education Indirect Cost Rate: **0.61%**  
(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 2024-2025**

District Code: 75010  
Report R0416

Sturgis Public Schools  
107 W WEST ST  
STURGIS, MI 49091

**Indirect Costs (Operations & Maintenance):**

General Fund	4,788,039.85
Less: Capital Outlay	161,082.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,626,957.60

**Direct Costs:**

General Fund	33,875,677.03
Less: Capital Outlay	160,823.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,352,730.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,067,584.34

Special Education Indirect Cost Rate: **12.83%**  
(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 2024-2025**

District Code: 75020  
Report R0416

Burr Oak Community School District  
P.O. Box 337  
Burr Oak, MI 49030

**Indirect Costs (Operations & Maintenance):**

General Fund	425,236.30
Less: Capital Outlay	3,403.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	421,832.77

**Direct Costs:**

General Fund	5,233,623.50
Less: Capital Outlay	138,424.52
Less: Facilities Acquisition	25,922.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	202,506.72
Less: Capital Outlay	4,184.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,267,598.87

Special Education Indirect Cost Rate: **8.01%**  
(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 2024-2025**

District Code: 75030  
Report R0416

Centreville Public Schools  
P.O. Box 158  
Centreville, MI 49032

**Indirect Costs (Operations & Maintenance):**

General Fund	1,005,716.11
Less: Capital Outlay	74,878.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	930,837.35

**Direct Costs:**

General Fund	11,110,320.80
Less: Capital Outlay	107,363.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	607,382.53
Less: Capital Outlay	23,607.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,586,731.68

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 2024-2025**

District Code: 75040

Report R0416

Colon Community School District  
400 DALLAS ST  
COLON, MI 49040

**Indirect Costs (Operations & Maintenance):**

General Fund	824,140.87
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)	824,140.87

**Direct Costs:**

General Fund	7,087,951.10
Less: Capital Outlay	11,840.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	608,678.22
Less: Capital Outlay	126,445.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,558,342.55

Special Education Indirect Cost Rate: **10.90%**

(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 75050  
Report R0416

Constantine Public School District  
1 FALCON DR  
CONSTANTINE, MI 49042

**Indirect Costs (Operations & Maintenance):**

General Fund	1,861,854.83
Less: Capital Outlay	226,228.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,635,626.78

**Direct Costs:**

General Fund	15,462,852.55
Less: Capital Outlay	341,896.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,988,187.41
Less: Capital Outlay	105,835.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	17,003,308.09

Special Education Indirect Cost Rate: **9.62%**  
(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 2024-2025**

District Code: 75060  
Report R0416

Mendon Community School District  
148 KIRBY RD  
MENDON, MI 49072

**Indirect Costs (Operations & Maintenance):**

General Fund	905,593.52
Less: Capital Outlay	31,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	874,093.52

**Direct Costs:**

General Fund	5,578,222.80
Less: Capital Outlay	156,583.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,498.72
Less: Capital Outlay	33,701.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,788,436.19

Special Education Indirect Cost Rate: **15.10%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 75070  
Report R0416

White Pigeon Community Schools  
410 PRAIRIE AVE  
WHITE PIGEON, MI 49099

**Indirect Costs (Operations & Maintenance):**

General Fund	800,024.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,611.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	801,635.46

**Direct Costs:**

General Fund	8,216,966.56
Less: Capital Outlay	30,168.62
Less: Facilities Acquisition	11,061.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	871,604.19
Less: Capital Outlay	17,620.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,029,720.57

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 2024-2025**

District Code: 75080  
Report R0416

Three Rivers Community Schools  
851 6TH AVENUE RD  
THREE RIVERS, MI 49093

**Indirect Costs (Operations & Maintenance):**

General Fund	2,872,943.46
Less: Capital Outlay	21,837.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,369.46
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,863,475.60

**Direct Costs:**

General Fund	28,983,257.63
Less: Capital Outlay	343,076.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,055,090.61
Less: Capital Outlay	84,073.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	30,611,197.74

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 2024-2025**

District Code: 75100  
Report R0416

Nottawa Community School  
26438 M 86  
STURGIS, MI 49091

**Indirect Costs (Operations & Maintenance):**

General Fund	200,080.73
Less: Capital Outlay	27,999.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	172,081.62

**Direct Costs:**

General Fund	2,032,185.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	102,183.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,796.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,935,798.01

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 2024-2025**

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	1,341,889.47
Less: Capital Outlay	45,078.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,296,810.60

**Direct Costs:**

General Fund	9,302,526.23
Less: Capital Outlay	148,207.63
Less: Facilities Acquisition	26,691.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	938,272.43
Less: Capital Outlay	159,497.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,906,402.76

Special Education Indirect Cost Rate: **13.09%**  
(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 2024-2025**

District Code: 76070  
Report R0416

Carsonville-Port Sanilac School District  
100 N GOETZE RD  
CARSONVILLE, MI 48419

**Indirect Costs (Operations & Maintenance):**

General Fund	1,688,469.67
Less: Capital Outlay	810,985.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	877,483.78

**Direct Costs:**

General Fund	4,786,201.97
Less: Capital Outlay	144,070.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	441,566.04
Less: Capital Outlay	85,689.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,998,007.94

Special Education Indirect Cost Rate: **17.56%**  
(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 2024-2025**

District Code: 76080  
Report R0416

Croswell-Lexington Community Schools  
5407 PECK RD  
CROSWELL, MI 48422

**Indirect Costs (Operations & Maintenance):**

General Fund	2,418,086.61
Less: Capital Outlay	70,130.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,347,956.03

**Direct Costs:**

General Fund	22,280,396.56
Less: Capital Outlay	790,575.51
Less: Facilities Acquisition	31,305.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,846,357.95
Less: Capital Outlay	176,140.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,128,733.35

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 2024-2025**

District Code: 76090  
Report R0416

Deckerville Community School District  
2633 BLACK RIVER ST  
DECKERVILLE, MI 48427

**Indirect Costs (Operations & Maintenance):**

General Fund	1,156,868.96
Less: Capital Outlay	445,463.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	711,405.30

**Direct Costs:**

General Fund	7,282,293.24
Less: Capital Outlay	49,573.07
Less: Facilities Acquisition	44,103.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	633,718.47
Less: Capital Outlay	55,637.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,766,697.84

Special Education Indirect Cost Rate: **9.16%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 76140  
Report R0416

Marlette Community Schools  
6230 EUCLID ST  
Marlette, MI 48453

**Indirect Costs (Operations & Maintenance):**

General Fund	1,243,035.54
Less: Capital Outlay	294,357.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	948,678.34

**Direct Costs:**

General Fund	9,036,674.35
Less: Capital Outlay	211,431.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	550,790.61
Less: Capital Outlay	17,264.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,358,769.05

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 2024-2025**

District Code: 76180  
Report R0416

Peck Community School District  
222 E LAPEER ST  
PECK, MI 48466

**Indirect Costs (Operations & Maintenance):**

General Fund	435,596.07
Less: Capital Outlay	13,217.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	422,378.91

**Direct Costs:**

General Fund	5,212,744.38
Less: Capital Outlay	65,653.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	459,201.48
Less: Capital Outlay	3,766.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,602,525.41

Special Education Indirect Cost Rate: **7.54%**  
(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 2024-2025**

District Code: 76210  
Report R0416

Sandusky Community School District  
191 E PINETREE LN  
SANDUSKY, MI 48471

**Indirect Costs (Operations & Maintenance):**

General Fund	1,379,379.55
Less: Capital Outlay	171,037.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,208,341.86

**Direct Costs:**

General Fund	12,047,246.36
Less: Capital Outlay	413,280.58
Less: Facilities Acquisition	182,685.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	931,237.30
Less: Capital Outlay	167,221.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,215,297.07

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**  
District Code: 77010  
Report R0416

Manistique Area Schools  
100 N CEDAR ST  
MANISTIQUE, MI 49854

**Indirect Costs (Operations & Maintenance):**

General Fund	1,209,857.14
Less: Capital Outlay	12,982.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,297.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,198,171.90

**Direct Costs:**

General Fund	8,139,524.25
Less: Capital Outlay	28,487.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	502,606.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,613,642.49

Special Education Indirect Cost Rate: **13.91%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 78020  
Report R0416

Byron Area Schools  
312 W MAPLE ST  
BYRON, MI 48418

**Indirect Costs (Operations & Maintenance):**

General Fund	1,089,801.43
Less: Capital Outlay	13,389.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,076,412.14

**Direct Costs:**

General Fund	7,515,568.03
Less: Capital Outlay	64,565.50
Less: Facilities Acquisition	7,830.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	504,428.28
Less: Capital Outlay	10,648.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,936,952.57

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 2024-2025**

District Code: 78030  
Report R0416

Durand Area Schools  
310 N SAGINAW ST  
DURAND, MI 48429

**Indirect Costs (Operations & Maintenance):**

General Fund	1,866,230.26
Less: Capital Outlay	63,198.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,803,032.26

**Direct Costs:**

General Fund	15,204,611.02
Less: Capital Outlay	53,656.00
Less: Facilities Acquisition	63,152.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	977,155.68
Less: Capital Outlay	156,347.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,908,611.30

Special Education Indirect Cost Rate: **11.33%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 78040  
Report R0416

Laingsburg Community Schools  
205 S WOODHULL RD  
LAINGSBURG, MI 48848

**Indirect Costs (Operations & Maintenance):**

General Fund	1,710,824.11
Less: Capital Outlay	128,450.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,582,373.35

**Direct Costs:**

General Fund	13,053,107.07
Less: Capital Outlay	354,699.46
Less: Facilities Acquisition	69,093.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	722,230.93
Less: Capital Outlay	4,588.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,346,956.58

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 2024-2025**

District Code: 78060  
Report R0416

Morrice Area Schools  
111 E MASON  
MORRICE, MI 48857

**Indirect Costs (Operations & Maintenance):**

General Fund	908,075.48
Less: Capital Outlay	130,628.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	44,700.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	822,147.14

**Direct Costs:**

General Fund	5,972,501.36
Less: Capital Outlay	44,069.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	449,103.92
Less: Capital Outlay	63,989.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,313,546.84

Special Education Indirect Cost Rate: **13.02%**  
(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 2024-2025**

District Code: 78070  
Report R0416

New Lothrop Area Public Schools  
P.O. Box 339  
New Lothrop, MI 48460

**Indirect Costs (Operations & Maintenance):**

General Fund	1,023,790.40
Less: Capital Outlay	157,970.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	865,820.37

**Direct Costs:**

General Fund	10,222,830.68
Less: Capital Outlay	244,599.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	622,518.65
Less: Capital Outlay	23,547.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,577,201.88

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 2024-2025**

District Code: 78080  
Report R0416

Perry Public Schools  
2665 W Britton Rd  
Perry, MI 48872

**Indirect Costs (Operations & Maintenance):**

General Fund	1,627,771.20
Less: Capital Outlay	266,333.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,361,437.28

**Direct Costs:**

General Fund	12,349,061.33
Less: Capital Outlay	322,576.15
Less: Facilities Acquisition	5,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	843,996.93
Less: Capital Outlay	91,569.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,773,912.40

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 2024-2025**

District Code: 78100  
Report R0416

Corunna Public Schools  
124 N SHIAWASSEE ST  
CORUNNA, MI 48817

**Indirect Costs (Operations & Maintenance):**

General Fund	4,105,340.97
Less: Capital Outlay	1,340,327.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,765,013.67

**Direct Costs:**

General Fund	20,967,241.51
Less: Capital Outlay	36,448.84
Less: Facilities Acquisition	1,650.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,683,820.50
Less: Capital Outlay	86,902.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,526,060.81

Special Education Indirect Cost Rate: **12.27%**  
(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 2024-2025**

District Code: 78110  
Report R0416

Owosso Public Schools  
645 ALGER AVE  
OWOSSO, MI 48867

**Indirect Costs (Operations & Maintenance):**

General Fund	3,797,806.22
Less: Capital Outlay	13,301.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,784,504.88

**Direct Costs:**

General Fund	35,096,893.83
Less: Capital Outlay	332,674.06
Less: Facilities Acquisition	317,346.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,214,441.94
Less: Capital Outlay	50,166.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,611,148.77

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 2024-2025**

District Code: 79010  
Report R0416

Akron-Fairgrove Schools  
P.O. Box 319  
Fairgrove, MI 48733

**Indirect Costs (Operations & Maintenance):**

General Fund	565,445.89
Less: Capital Outlay	24,008.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	541,437.39

**Direct Costs:**

General Fund	5,678,477.53
Less: Capital Outlay	11,090.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	394,434.46
Less: Capital Outlay	2,970.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,058,851.50

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 2024-2025**

District Code: 79020  
Report R0416

Caro Community Schools  
301 N HOOPER ST  
CARO, MI 48723

**Indirect Costs (Operations & Maintenance):**

General Fund	2,641,223.54
Less: Capital Outlay	726,779.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,725.21
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,930,168.95

**Direct Costs:**

General Fund	18,791,478.52
Less: Capital Outlay	301,518.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,273,709.92
Less: Capital Outlay	22,718.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,740,951.62

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 2024-2025**

District Code: 79030  
Report R0416

Cass City Public Schools  
4868 SEEGER ST  
CASS CITY, MI 48726

**Indirect Costs (Operations & Maintenance):**

General Fund	1,190,763.25
Less: Capital Outlay	49,422.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,141,340.61

**Direct Costs:**

General Fund	13,262,929.99
Less: Capital Outlay	148,222.61
Less: Facilities Acquisition	1,343,235.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	829,804.60
Less: Capital Outlay	857.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,600,419.51

Special Education Indirect Cost Rate: **9.06%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 79080  
Report R0416

Kingston Community School District  
5790 STATE ST  
KINGSTON, MI 48741

**Indirect Costs (Operations & Maintenance):**

General Fund	1,112,060.31
Less: Capital Outlay	28,522.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,083,538.08

**Direct Costs:**

General Fund	7,284,500.03
Less: Capital Outlay	111,013.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	586,712.62
Less: Capital Outlay	10,303.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,749,895.03

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 2024-2025**

District Code: 79090  
Report R0416

Mayville Community School District  
6250 FULTON ST  
MAYVILLE, MI 48744

**Indirect Costs (Operations & Maintenance):**

General Fund	833,459.35
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)	833,459.35

**Direct Costs:**

General Fund	6,688,589.40
Less: Capital Outlay	106,255.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	615,633.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,197,967.48

Special Education Indirect Cost Rate: **11.58%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 79100  
Report R0416

Millington Community Schools  
8664 DEAN DR  
MILLINGTON, MI 48746

**Indirect Costs (Operations & Maintenance):**

General Fund	1,591,251.58
Less: Capital Outlay	29,488.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,561,762.71

**Direct Costs:**

General Fund	13,229,345.51
Less: Capital Outlay	370,905.83
Less: Facilities Acquisition	463,381.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,190,118.18
Less: Capital Outlay	243,366.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,341,810.12

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 2024-2025**

District Code: 79110  
Report R0416

Reese Public Schools  
P.O. Box 389  
Reese, MI 48757

**Indirect Costs (Operations & Maintenance):**

General Fund	1,446,593.37
Less: Capital Outlay	8,760.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,437,833.37

**Direct Costs:**

General Fund	9,138,758.59
Less: Capital Outlay	186,238.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	903,705.00
Less: Capital Outlay	18,131.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,838,092.79

Special Education Indirect Cost Rate: **14.61%**  
(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 2024-2025**

District Code: 79145  
Report R0416

Unionville-Sebewaing Area S.D.  
2203 WILDNER RD  
SEBEWAING, MI 48759

**Indirect Costs (Operations & Maintenance):**

General Fund	1,058,936.46
Less: Capital Outlay	55,219.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,003,716.57

**Direct Costs:**

General Fund	8,236,584.21
Less: Capital Outlay	415,852.97
Less: Facilities Acquisition	7,483.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	706,250.22
Less: Capital Outlay	19,336.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,500,161.76

Special Education Indirect Cost Rate: **11.81%**  
(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 2024-2025**

District Code: 79150  
Report R0416

Vassar Public Schools  
220 ATHLETIC ST  
VASSAR, MI 48768

**Indirect Costs (Operations & Maintenance):**

General Fund	1,232,041.92
Less: Capital Outlay	1,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,230,541.92

**Direct Costs:**

General Fund	12,735,315.81
Less: Capital Outlay	356,960.12
Less: Facilities Acquisition	445,445.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	927,046.98
Less: Capital Outlay	31,636.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,828,320.77

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 80010  
Report R0416

South Haven Public Schools  
554 GREEN ST  
SOUTH HAVEN, MI 49090

**Indirect Costs (Operations & Maintenance):**

General Fund	2,933,452.18
Less: Capital Outlay	51,736.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,881,715.33

**Direct Costs:**

General Fund	22,381,967.63
Less: Capital Outlay	96,810.78
Less: Facilities Acquisition	14,382.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,793,828.87
Less: Capital Outlay	41,754.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,022,848.97

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 80020  
Report R0416

Bangor Public Schools (Van Buren)  
801 W ARLINGTON ST  
BANGOR, MI 49013

**Indirect Costs (Operations & Maintenance):**

General Fund	2,000,985.91
Less: Capital Outlay	92,228.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,087.34
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,909,844.30

**Direct Costs:**

General Fund	14,471,105.35
Less: Capital Outlay	97,107.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,205,831.89
Less: Capital Outlay	118,440.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,461,388.76

Special Education Indirect Cost Rate: **12.35%**  
(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 2024-2025**

District Code: 80040  
Report R0416

Covert Public Schools  
35323 M 140 HWY  
COVERT, MI 49043

**Indirect Costs (Operations & Maintenance):**

General Fund	895,359.62
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)	895,359.62

**Direct Costs:**

General Fund	5,598,252.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	113,010.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	458,859.43
Less: Capital Outlay	4,881.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,939,220.61

Special Education Indirect Cost Rate: **15.08%**  
(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 2024-2025**

District Code: 80050  
Report R0416

Decatur Public Schools  
110 CEDAR ST  
DECATUR, MI 49045

**Indirect Costs (Operations & Maintenance):**

General Fund	1,385,223.78
Less: Capital Outlay	60,736.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,324,486.96

**Direct Costs:**

General Fund	8,361,463.04
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	1,057,988.29
Less: Capital Outlay	163,323.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,256,128.05

Special Education Indirect Cost Rate: **14.31%**  
(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 2024-2025**

District Code: 80090  
Report R0416

Bloomington Public School District  
P.O. Box 217  
Bloomington, MI 49026

**Indirect Costs (Operations & Maintenance):**

General Fund	1,793,636.38
Less: Capital Outlay	109,630.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,684,006.38

**Direct Costs:**

General Fund	12,405,878.06
Less: Capital Outlay	378,930.97
Less: Facilities Acquisition	900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	901,959.18
Less: Capital Outlay	298.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,927,707.78

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 2024-2025**

District Code: 80110  
Report R0416

Gobles Public School District  
P.O. Box 412  
Gobles, MI 49055

**Indirect Costs (Operations & Maintenance):**

General Fund	1,178,494.42
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)	1,178,494.42

**Direct Costs:**

General Fund	9,800,284.50
Less: Capital Outlay	259,082.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	625,948.81
Less: Capital Outlay	4,052.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,163,098.33

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 2024-2025**

District Code: 80120  
Report R0416

Hartford Public Schools  
115 SCHOOL ST  
HARTFORD, MI 49057

**Indirect Costs (Operations & Maintenance):**

General Fund	1,805,254.45
Less: Capital Outlay	151,592.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,653,662.45

**Direct Costs:**

General Fund	15,790,940.38
Less: Capital Outlay	820,399.88
Less: Facilities Acquisition	32,951.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,187,462.55
Less: Capital Outlay	33,389.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,091,661.74

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 2024-2025**

District Code: 80130  
Report R0416

Lawrence Public Schools  
650 W SAINT JOSEPH ST  
LAWRENCE, MI 49064

**Indirect Costs (Operations & Maintenance):**

General Fund	823,054.28
Less: Capital Outlay	209,154.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	613,899.61

**Direct Costs:**

General Fund	5,666,067.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	467,735.00
Less: Capital Outlay	4,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,129,802.67

Special Education Indirect Cost Rate: **10.01%**  
(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 2024-2025**

District Code: 80140  
Report R0416

Lawton Community School District  
101 Primary Way  
Lawton, MI 49065

**Indirect Costs (Operations & Maintenance):**

General Fund	1,718,192.89
Less: Capital Outlay	406,086.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,312,106.30

**Direct Costs:**

General Fund	12,019,225.70
Less: Capital Outlay	451,870.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,038,634.43
Less: Capital Outlay	124,592.67
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,481,397.07

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 2024-2025**

District Code: 80150  
Report R0416

Mattawan Consolidated School  
56720 MURRAY ST  
MATTAWAN, MI 49071

**Indirect Costs (Operations & Maintenance):**

General Fund	4,361,797.95
Less: Capital Outlay	57,829.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,303,968.48

**Direct Costs:**

General Fund	42,502,684.55
Less: Capital Outlay	360,683.05
Less: Facilities Acquisition	302,388.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,920,090.60
Less: Capital Outlay	111,653.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,648,050.16

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 2024-2025**

District Code: 80160  
Report R0416

Paw Paw Public School District  
119 JOHNSON RD  
PAW PAW, MI 49079

**Indirect Costs (Operations & Maintenance):**

General Fund	2,735,002.92
Less: Capital Outlay	55,491.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,679,511.33

**Direct Costs:**

General Fund	27,446,334.08
Less: Capital Outlay	526,784.37
Less: Facilities Acquisition	129,066.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,981,666.00
Less: Capital Outlay	101,089.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,671,059.72

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 2024-2025**  
District Code: 80240  
Report R0416

Bangor Township S/D #8  
29842 66TH ST  
BANGOR, MI 49013

**Indirect Costs (Operations & Maintenance):**

General Fund	31,886.87
Less: Capital Outlay	8,392.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	23,494.52

**Direct Costs:**

General Fund	205,879.49
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)	205,879.49

Special Education Indirect Cost Rate: **11.41%**  
(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 2024-2025**

District Code: 80900  
Report R0416

Michigan Online School  
209 S STATE ST  
GOBLES, MI 49055

**Indirect Costs (Operations & Maintenance):**

General Fund	118,461.82
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)	118,461.82

**Direct Costs:**

General Fund	12,663,458.65
Less: Capital Outlay	25,056.02
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)	12,638,402.63

Special Education Indirect Cost Rate: **0.94%**  
(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 2024-2025**

District Code: 81010  
Report R0416

Ann Arbor Public Schools  
2555 S STATE ST  
ANN ARBOR, MI 48104

**Indirect Costs (Operations & Maintenance):**

General Fund	23,639,147.72
Less: Capital Outlay	385,968.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	173,624.27
Less: Capital Outlay	29,235.57
Total Indirect (less Capital)	23,397,567.45

**Direct Costs:**

General Fund	298,847,640.90
Less: Capital Outlay	249,950.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	8,940,246.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	307,537,936.42

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 2024-2025**

District Code: 81020  
Report R0416

Ypsilanti Community Schools  
1885 PACKARD RD  
YPSILANTI, MI 48197

**Indirect Costs (Operations & Maintenance):**

General Fund	7,528,279.28
Less: Capital Outlay	74,248.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,454,031.19

**Direct Costs:**

General Fund	72,859,632.29
Less: Capital Outlay	924,167.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,648,068.11
Less: Capital Outlay	21,759.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	75,561,773.12

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 2024-2025**

District Code: 81040  
Report R0416

Chelsea School District  
500 WASHINGTON ST  
CHELSEA, MI 48118

**Indirect Costs (Operations & Maintenance):**

General Fund	3,258,917.90
Less: Capital Outlay	36,251.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,222,666.45

**Direct Costs:**

General Fund	32,164,813.25
Less: Capital Outlay	288,947.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,438,785.38
Less: Capital Outlay	2,503.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	33,312,148.23

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 2024-2025**

District Code: 81050  
Report R0416

Dexter Community School District  
2704 BAKER RD  
DEXTER, MI 48130

**Indirect Costs (Operations & Maintenance):**

General Fund	5,255,670.95
Less: Capital Outlay	421,405.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,101.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,837,366.71

**Direct Costs:**

General Fund	48,091,547.66
Less: Capital Outlay	1,916.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,278,535.88
Less: Capital Outlay	207,102.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	50,161,064.70

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 2024-2025**

District Code: 81070  
Report R0416

Lincoln Consolidated School District  
7425 WILLIS RD  
YPSILANTI, MI 48197

**Indirect Costs (Operations & Maintenance):**

General Fund	5,901,953.11
Less: Capital Outlay	17,496.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	160,013.65
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,044,469.86

**Direct Costs:**

General Fund	55,510,326.29
Less: Capital Outlay	1,067,846.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,304,727.49
Less: Capital Outlay	489,368.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	56,257,839.02

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 2024-2025**

District Code: 81080  
Report R0416

Manchester Community Schools  
710 E MAIN ST  
MANCHESTER, MI 48158

**Indirect Costs (Operations & Maintenance):**

General Fund	1,581,333.45
Less: Capital Outlay	127,700.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,453,633.19

**Direct Costs:**

General Fund	10,275,655.88
Less: Capital Outlay	30,438.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	706,035.42
Less: Capital Outlay	28,381.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,922,871.14

Special Education Indirect Cost Rate: **13.31%**  
(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 2024-2025**

District Code: 81100  
Report R0416

Milan Area Schools  
100 BIG RED DR  
MILAN, MI 48160

**Indirect Costs (Operations & Maintenance):**

General Fund	4,776,592.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,776,592.09

**Direct Costs:**

General Fund	28,033,939.41
Less: Capital Outlay	547,700.12
Less: Facilities Acquisition	39,163.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	957,782.67
Less: Capital Outlay	46,418.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	28,358,440.46

Special Education Indirect Cost Rate: **16.84%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 81120  
Report R0416

Saline Area Schools  
7265 N ANN ARBOR ST  
SALINE, MI 48176

**Indirect Costs (Operations & Maintenance):**

General Fund	6,714,163.14
Less: Capital Outlay	210,616.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,523.97
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,514,070.49

**Direct Costs:**

General Fund	66,309,810.19
Less: Capital Outlay	60,744.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,640,875.71
Less: Capital Outlay	74,500.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	68,815,440.53

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 2024-2025**

District Code: 81140  
Report R0416

Whitmore Lake Public School District  
8845 MAIN ST  
WHITMORE LAKE, MI 48189

**Indirect Costs (Operations & Maintenance):**

General Fund	1,211,064.36
Less: Capital Outlay	49,706.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,161,357.48

**Direct Costs:**

General Fund	13,222,888.63
Less: Capital Outlay	198,268.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	619,388.99
Less: Capital Outlay	7,250.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	13,636,758.74

Special Education Indirect Cost Rate: **8.52%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 81900  
Report R0416

Global Tech Academy  
1715 E FOREST AVE  
YPSILANTI, MI 48198

**Indirect Costs (Operations & Maintenance):**

General Fund	577,917.55
Less: Capital Outlay	1,444.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	576,472.83

**Direct Costs:**

General Fund	2,462,318.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	10,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	256,511.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,708,830.37

Special Education Indirect Cost Rate: **21.28%**  
(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 2024-2025**

District Code: 81901  
Report R0416

Honey Creek Community School  
1735 S WAGNER RD  
ANN ARBOR, MI 48103

**Indirect Costs (Operations & Maintenance):**

General Fund	204,382.00
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)	204,382.00

**Direct Costs:**

General Fund	3,743,533.20
Less: Capital Outlay	13,357.87
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)	3,730,175.33

Special Education Indirect Cost Rate: **5.48%**  
(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 2024-2025**

District Code: 81902  
Report R0416

Central Academy  
2459 S INDUSTRIAL HWY  
ANN ARBOR, MI 48104

**Indirect Costs (Operations & Maintenance):**

General Fund	1,520,091.42
Less: Capital Outlay	13,148.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,506,942.49

**Direct Costs:**

General Fund	6,349,094.86
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	585,173.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,934,268.27

Special Education Indirect Cost Rate: **21.73%**  
(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 2024-2025**

District Code: 81903  
Report R0416

Washtenaw Technical Middle College  
4800 E HURON RIVER DR  
ANN ARBOR, MI 48105

**Indirect Costs (Operations & Maintenance):**

General Fund	188,381.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	188,381.25

**Direct Costs:**

General Fund	8,422,141.68
Less: Capital Outlay	94,361.55
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)	8,327,780.13

Special Education Indirect Cost Rate: **2.26%**  
(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 2024-2025**

District Code: 81905  
Report R0416

South Arbor Charter Academy  
8200 CARPENTER RD  
YPSILANTI, MI 48197

**Indirect Costs (Operations & Maintenance):**

General Fund	1,667,435.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,667,435.00

**Direct Costs:**

General Fund	7,332,123.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,332,123.00

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 2024-2025**  
District Code: 81906  
Report R0416

Fortis Academy  
3875 GOLFSIDE RD  
YPSILANTI, MI 48197

**Indirect Costs (Operations & Maintenance):**

General Fund	1,461,496.00
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)	1,461,496.00

**Direct Costs:**

General Fund	7,478,203.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,478,203.00

Special Education Indirect Cost Rate: **19.54%**  
(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 2024-2025**

District Code: 81908  
Report R0416

Multicultural Academy  
5550 PLATT RD  
ANN ARBOR, MI 48108

**Indirect Costs (Operations & Maintenance):**

General Fund	326,889.03
Less: Capital Outlay	24,675.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	302,213.87

**Direct Costs:**

General Fund	2,746,928.11
Less: Capital Outlay	85,735.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	303,160.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,964,353.11

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 2024-2025**  
District Code: 81909  
Report R0416

Arbor Preparatory High School  
6800 HITCHINGHAM RD  
Ypsilanti, MI 48197

**Indirect Costs (Operations & Maintenance):**

General Fund	1,531,975.00
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)	1,531,975.00

**Direct Costs:**

General Fund	4,222,540.00
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)	4,222,540.00

Special Education Indirect Cost Rate: **36.28%**  
(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 2024-2025**

District Code: 81910  
Report R0416

East Arbor Charter Academy  
6885 MERRITT RD  
Ypsilanti, MI 48197

**Indirect Costs (Operations & Maintenance):**

General Fund	1,292,714.00
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)	1,292,714.00

**Direct Costs:**

General Fund	5,246,692.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,246,692.00

Special Education Indirect Cost Rate: **24.64%**  
(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 2024-2025**

District Code: 81912  
Report R0416

South Pointe Scholars Charter Academy  
10550 GEDDES RD  
Ypsilanti, MI 48198

**Indirect Costs (Operations & Maintenance):**

General Fund	1,527,021.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,527,021.00

**Direct Costs:**

General Fund	7,418,793.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,418,793.00

Special Education Indirect Cost Rate: **20.58%**  
(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 2024-2025**

District Code: 81913  
Report R0416

Livingston Classical Academy  
8877 MAIN ST  
Whitmore Lake, MI 48189

**Indirect Costs (Operations & Maintenance):**

General Fund	74,993.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	74,993.72

**Direct Costs:**

General Fund	2,508,531.09
Less: Capital Outlay	23,626.91
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)	2,484,904.18

Special Education Indirect Cost Rate: **3.02%**  
(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 2024-2025**

District Code: 81915  
Report R0416

Pittsfield Acres Academy  
4377 TEXTILE RD  
YPSILANTI, MI 48197

**Indirect Costs (Operations & Maintenance):**

General Fund	409,175.86
Less: Capital Outlay	83,674.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	325,501.64

**Direct Costs:**

General Fund	1,044,007.33
Less: Capital Outlay	130,468.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	34,815.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	948,354.79

Special Education Indirect Cost Rate: **34.32%**  
(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 2024-2025**

District Code: 81916  
Report R0416

GEE Compass Academy  
850 S. Hewitt Street  
Ypsilanti, MI 48197

**Indirect Costs (Operations & Maintenance):**

General Fund	186,456.05
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)	186,456.05

**Direct Costs:**

General Fund	1,207,030.16
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)	1,207,030.16

Special Education Indirect Cost Rate: **15.45%**  
(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 2024-2025**

District Code: 82015  
Report R0416

Detroit Public Schools Community District  
3011 W GRAND BLVD  
DETROIT, MI 48202

**Indirect Costs (Operations & Maintenance):**

General Fund	132,056,662.71
Less: Capital Outlay	618,625.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	131,438,036.81

**Direct Costs:**

General Fund	884,727,601.29
Less: Capital Outlay	2,648,647.02
Less: Facilities Acquisition	20,268,281.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	46,641,913.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	908,452,586.20

Special Education Indirect Cost Rate: **14.47%**  
(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 2024-2025**

District Code: 82020  
Report R0416

Allen Park Public Schools  
9601 VINE AVE  
ALLEN PARK, MI 48101

**Indirect Costs (Operations & Maintenance):**

General Fund	5,341,221.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,341,221.67

**Direct Costs:**

General Fund	46,688,989.02
Less: Capital Outlay	256,240.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,175,954.70
Less: Capital Outlay	190,226.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,418,476.55

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 2024-2025**

District Code: 82030  
Report R0416

Dearborn City School District  
18700 AUDETTE ST  
DEARBORN, MI 48124

**Indirect Costs (Operations & Maintenance):**

General Fund	33,130,993.35
Less: Capital Outlay	265,950.61
Special Education Fund	37,000.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	32,902,042.74

**Direct Costs:**

General Fund	304,269,011.47
Less: Capital Outlay	3,062,851.47
Less: Facilities Acquisition	0.00
Special Education Fund	22,952,434.89
Less: Capital Outlay	83,897.03
Less: Facilities Acquisition	0.00
School Lunch Fund	15,206,066.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	133,075.19
Total Direct (less Capital)	339,147,689.25

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 2024-2025**

District Code: 82040  
Report R0416

Dearborn Heights School District #7  
20629 ANNAPOLIS ST  
DEARBORN HEIGHTS, MI 48125

**Indirect Costs (Operations & Maintenance):**

General Fund	3,832,300.00
Less: Capital Outlay	294,905.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,537,394.84

**Direct Costs:**

General Fund	36,190,820.55
Less: Capital Outlay	55,495.70
Less: Facilities Acquisition	1,665,387.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,365,835.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	35,835,772.40

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82045  
Report R0416

Melvindale-Northern Allen Park Schools  
18530 PROSPECT ST  
MELVINDALE, MI 48122

**Indirect Costs (Operations & Maintenance):**

General Fund	5,366,051.94
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)	5,366,051.94

**Direct Costs:**

General Fund	41,060,352.70
Less: Capital Outlay	76,320.00
Less: Facilities Acquisition	207,283.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,575,191.33
Less: Capital Outlay	163,057.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	43,188,882.72

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 2024-2025**

District Code: 82050  
Report R0416

Garden City Public Schools  
1333 RADCLIFF ST  
GARDEN CITY, MI 48135

**Indirect Costs (Operations & Maintenance):**

General Fund	4,096,699.45
Less: Capital Outlay	126,679.83
Special Education Fund	636,306.35
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,606,325.97

**Direct Costs:**

General Fund	46,982,336.35
Less: Capital Outlay	192,680.42
Less: Facilities Acquisition	1,986,518.40
Special Education Fund	14,865,293.37
Less: Capital Outlay	60,418.42
Less: Facilities Acquisition	0.00
School Lunch Fund	2,089,256.20
Less: Capital Outlay	244,190.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	61,453,078.62

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 2024-2025**

District Code: 82055  
Report R0416

Grosse Pointe Public Schools  
20601 MORNINGSIDE DR  
GROSSE POINTE WOODS, MI 48236

**Indirect Costs (Operations & Maintenance):**

General Fund	12,175,578.32
Less: Capital Outlay	11,436.12
Special Education Fund	66,830.47
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	12,230,972.67

**Direct Costs:**

General Fund	94,746,972.48
Less: Capital Outlay	306,241.20
Less: Facilities Acquisition	393,804.32
Special Education Fund	11,413,798.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,624,106.61
Less: Capital Outlay	198,218.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	107,886,612.80

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



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

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	4,995,388.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,995,388.85

**Direct Costs:**

General Fund	65,605,778.10
Less: Capital Outlay	24,246.58
Less: Facilities Acquisition	14,968,714.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,448,786.96
Less: Capital Outlay	621,175.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	53,440,428.31

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 2024-2025**

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	8,229,640.82
Less: Capital Outlay	464,066.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	25,882.16
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,791,456.97

**Direct Costs:**

General Fund	72,520,588.83
Less: Capital Outlay	446,310.04
Less: Facilities Acquisition	2,914,984.74
Special Education Fund	25,284,562.18
Less: Capital Outlay	131,487.75
Less: Facilities Acquisition	0.00
School Lunch Fund	4,652,803.07
Less: Capital Outlay	341,459.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	98,623,711.59

Special Education Indirect Cost Rate: **7.90%**  
(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 2024-2025**

District Code: 82095  
Report R0416

Livonia Public Schools School District  
15125 FARMINGTON RD  
LIVONIA, MI 48154

**Indirect Costs (Operations & Maintenance):**

General Fund	22,155,715.85
Less: Capital Outlay	809,054.02
Special Education Fund	545.87
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	21,347,207.70

**Direct Costs:**

General Fund	184,271,143.45
Less: Capital Outlay	3,306,459.58
Less: Facilities Acquisition	0.00
Special Education Fund	17,959,795.25
Less: Capital Outlay	118,461.30
Less: Facilities Acquisition	0.00
School Lunch Fund	5,561,678.72
Less: Capital Outlay	45,954.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	204,321,742.54

Special Education Indirect Cost Rate: **10.45%**  
(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 2024-2025**

District Code: 82100  
Report R0416

Plymouth-Canton Community Schools  
454 S HARVEY ST  
PLYMOUTH, MI 48170

**Indirect Costs (Operations & Maintenance):**

General Fund	21,896,728.64
Less: Capital Outlay	1,716,770.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	20,179,958.45

**Direct Costs:**

General Fund	215,643,413.75
Less: Capital Outlay	432,011.13
Less: Facilities Acquisition	327,694.15
Special Education Fund	9,244,522.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	8,973,700.18
Less: Capital Outlay	155,084.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	232,946,846.59

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 2024-2025**

District Code: 82110  
Report R0416

Redford Union Schools, District No. 1  
17715 Brady  
REDFORD, MI 48240

**Indirect Costs (Operations & Maintenance):**

General Fund	5,782,272.56
Less: Capital Outlay	0.00
Special Education Fund	96,918.69
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,879,191.25

**Direct Costs:**

General Fund	37,080,985.29
Less: Capital Outlay	542,887.78
Less: Facilities Acquisition	0.00
Special Education Fund	10,357,099.39
Less: Capital Outlay	439,905.82
Less: Facilities Acquisition	0.00
School Lunch Fund	1,676,456.34
Less: Capital Outlay	34,809.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,096,937.70

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 2024-2025**

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	4,899,046.88
Less: Capital Outlay	375,497.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,523,549.07

**Direct Costs:**

General Fund	43,431,576.41
Less: Capital Outlay	237,415.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,771,121.04
Less: Capital Outlay	186,068.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	44,779,213.69

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 2024-2025**

District Code: 82130  
Report R0416

Romulus Community Schools  
36540 GRANT ST  
ROMULUS, MI 48174

**Indirect Costs (Operations & Maintenance):**

General Fund	6,005,393.64
Less: Capital Outlay	319,694.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,685,699.48

**Direct Costs:**

General Fund	37,936,312.74
Less: Capital Outlay	334,795.20
Less: Facilities Acquisition	169,199.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,037,116.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,469,434.63

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82140  
Report R0416

South Redford School District  
26141 Schoolcraft  
Redford, MI 48239

**Indirect Costs (Operations & Maintenance):**

General Fund	4,746,681.23
Less: Capital Outlay	58,707.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,687,973.77

**Direct Costs:**

General Fund	55,434,672.60
Less: Capital Outlay	52,261.40
Less: Facilities Acquisition	1,449,744.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,647,417.27
Less: Capital Outlay	96,010.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,484,072.99

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 2024-2025**

District Code: 82150  
Report R0416

Taylor School District  
13500 PINE ST  
TAYLOR, MI 48180

**Indirect Costs (Operations & Maintenance):**

General Fund	11,652,140.29
Less: Capital Outlay	614,152.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	11,037,987.91

**Direct Costs:**

General Fund	86,350,746.14
Less: Capital Outlay	471,579.53
Less: Facilities Acquisition	700,313.44
Special Education Fund	4,202,867.09
Less: Capital Outlay	25,049.14
Less: Facilities Acquisition	0.00
School Lunch Fund	4,733,085.43
Less: Capital Outlay	172,961.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	93,916,794.70

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 2024-2025**

District Code: 82155  
Report R0416

Trenton Public Schools  
2603 CHARLTON RD  
TRENTON, MI 48183

**Indirect Costs (Operations & Maintenance):**

General Fund	3,908,549.46
Less: Capital Outlay	96,792.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,811,757.07

**Direct Costs:**

General Fund	33,752,957.05
Less: Capital Outlay	412,404.75
Less: Facilities Acquisition	0.00
Special Education Fund	4,796,173.08
Less: Capital Outlay	195,400.53
Less: Facilities Acquisition	0.00
School Lunch Fund	1,237,070.72
Less: Capital Outlay	137,362.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,041,033.37

Special Education Indirect Cost Rate: **9.76%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82160  
Report R0416

Wayne-Westland Community School District  
36745 MARQUETTE ST  
WESTLAND, MI 48185

**Indirect Costs (Operations & Maintenance):**

General Fund	18,794,482.35
Less: Capital Outlay	104,696.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	18,689,786.18

**Direct Costs:**

General Fund	155,059,312.45
Less: Capital Outlay	375,797.19
Less: Facilities Acquisition	531,941.96
Special Education Fund	21,598,118.34
Less: Capital Outlay	121,360.13
Less: Facilities Acquisition	0.00
School Lunch Fund	7,966,604.31
Less: Capital Outlay	2,291.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	183,592,644.20

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 2024-2025**

District Code: 82170  
Report R0416

Wyandotte, School District of the City of  
639 OAK ST  
WYANDOTTE, MI 48192

**Indirect Costs (Operations & Maintenance):**

General Fund	7,907,405.31
Less: Capital Outlay	421,647.22
Special Education Fund	867,576.08
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,353,334.17

**Direct Costs:**

General Fund	53,780,148.82
Less: Capital Outlay	1,605,728.71
Less: Facilities Acquisition	1,702.88
Special Education Fund	26,734,439.68
Less: Capital Outlay	40,832.06
Less: Facilities Acquisition	0.00
School Lunch Fund	3,081,789.75
Less: Capital Outlay	151,306.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	81,796,808.03

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82180  
Report R0416

Flat Rock Community Schools  
28639 DIVISION ST  
FLAT ROCK, MI 48134

**Indirect Costs (Operations & Maintenance):**

General Fund	3,204,146.88
Less: Capital Outlay	225,841.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,978,305.06

**Direct Costs:**

General Fund	24,252,183.84
Less: Capital Outlay	472,628.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	884,791.79
Less: Capital Outlay	10,372.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,653,974.88

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 2024-2025**

District Code: 82230  
Report R0416

Crestwood School District  
1045 N GULLEY RD  
DEARBORN HTS, MI 48127

**Indirect Costs (Operations & Maintenance):**

General Fund	4,968,478.99
Less: Capital Outlay	51,271.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,570.71
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,919,777.95

**Direct Costs:**

General Fund	64,188,076.08
Less: Capital Outlay	156,816.65
Less: Facilities Acquisition	11,084,108.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,115,616.57
Less: Capital Outlay	57,246.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	55,005,521.62

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 2024-2025**

District Code: 82240  
Report R0416

Westwood Community School District  
3335 S BEECH DALY ST  
DEARBORN HEIGHTS, MI 48125

**Indirect Costs (Operations & Maintenance):**

General Fund	5,023,898.47
Less: Capital Outlay	2,736,540.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,287,358.03

**Direct Costs:**

General Fund	25,555,024.00
Less: Capital Outlay	55,142.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,316,655.89
Less: Capital Outlay	21,939.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,794,598.51

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 2024-2025**

District Code: 82250  
Report R0416

Ecorse Public Schools  
27225 W OUTER DR  
ECORSE, MI 48229

**Indirect Costs (Operations & Maintenance):**

General Fund	3,600,723.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,600,723.25

**Direct Costs:**

General Fund	18,431,018.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,128,350.25
Less: Capital Outlay	2,059.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	19,557,309.31

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 2024-2025**

District Code: 82290  
Report R0416

Gibraltar School District  
19370 VREELAND RD  
WOODHAVEN, MI 48183

**Indirect Costs (Operations & Maintenance):**

General Fund	5,190,584.83
Less: Capital Outlay	854,295.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,336,289.68

**Direct Costs:**

General Fund	47,968,630.22
Less: Capital Outlay	1,400,278.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,944,765.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	48,513,118.04

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 2024-2025**

District Code: 82300  
Report R0416

Grosse Ile Township Schools  
23276 E RIVER RD  
GROSSE ILE, MI 48138

**Indirect Costs (Operations & Maintenance):**

General Fund	2,405,646.99
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)	2,405,646.99

**Direct Costs:**

General Fund	22,500,981.33
Less: Capital Outlay	177,261.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	905,100.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	23,228,820.55

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 2024-2025**

District Code: 82320  
Report R0416

Harper Woods, The School District of the City of  
19851 ANITA ST  
HARPER WOODS, MI 48225

**Indirect Costs (Operations & Maintenance):**

General Fund	6,237,647.50
Less: Capital Outlay	1,446,808.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,790,839.07

**Direct Costs:**

General Fund	39,120,445.54
Less: Capital Outlay	265,608.47
Less: Facilities Acquisition	919,872.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,856,882.65
Less: Capital Outlay	29,528.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	39,762,318.76

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 2024-2025**

District Code: 82340  
Report R0416

Huron School District  
32044 HURON RIVER DR  
NEW BOSTON, MI 48164

**Indirect Costs (Operations & Maintenance):**

General Fund	3,145,130.99
Less: Capital Outlay	7,101.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,138,029.76

**Direct Costs:**

General Fund	34,828,703.08
Less: Capital Outlay	375,723.59
Less: Facilities Acquisition	0.00
Special Education Fund	2,541,647.73
Less: Capital Outlay	1,759.28
Less: Facilities Acquisition	0.00
School Lunch Fund	1,362,442.37
Less: Capital Outlay	65,259.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	38,290,051.31

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 2024-2025**

District Code: 82365  
Report R0416

Woodhaven-Brownstown School District  
24821 HALL RD  
WOODHAVEN, MI 48183

**Indirect Costs (Operations & Maintenance):**

General Fund	6,731,707.64
Less: Capital Outlay	277,958.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	6,453,749.14

**Direct Costs:**

General Fund	74,192,502.57
Less: Capital Outlay	487,832.00
Less: Facilities Acquisition	2,340.00
Special Education Fund	6,155,732.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,791,320.19
Less: Capital Outlay	621,466.73
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	83,027,916.60

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82390  
Report R0416

Northville Public Schools  
405 W MAIN ST  
NORTHVILLE, MI 48167

**Indirect Costs (Operations & Maintenance):**

General Fund	9,006,670.54
Less: Capital Outlay	167,544.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	8,839,126.51

**Direct Costs:**

General Fund	88,465,543.18
Less: Capital Outlay	815,224.96
Less: Facilities Acquisition	778,041.51
Special Education Fund	10,671,446.88
Less: Capital Outlay	43,638.14
Less: Facilities Acquisition	0.00
School Lunch Fund	4,334,405.28
Less: Capital Outlay	55,867.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	101,778,623.63

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 2024-2025**

District Code: 82400  
Report R0416

Riverview Community School District  
13425 COLVIN ST  
RIVERVIEW, MI 48193

**Indirect Costs (Operations & Maintenance):**

General Fund	4,320,918.55
Less: Capital Outlay	229,457.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,091,461.34

**Direct Costs:**

General Fund	31,469,805.64
Less: Capital Outlay	425,281.50
Less: Facilities Acquisition	557,337.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,655,034.20
Less: Capital Outlay	118,632.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	32,023,588.17

Special Education Indirect Cost Rate: **12.78%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82405  
Report R0416

Southgate Community School District  
13940 LEROY ST  
SOUTHGATE, MI 48195

**Indirect Costs (Operations & Maintenance):**

General Fund	4,871,555.30
Less: Capital Outlay	174,368.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,697,186.71

**Direct Costs:**

General Fund	52,746,940.22
Less: Capital Outlay	169,790.54
Less: Facilities Acquisition	7,580.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,225,349.81
Less: Capital Outlay	114,364.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	54,680,555.05

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 2024-2025**

District Code: 82430  
Report R0416

Van Buren Public Schools  
555 W COLUMBIA AVE  
BELLEVILLE, MI 48111

**Indirect Costs (Operations & Maintenance):**

General Fund	7,932,934.86
Less: Capital Outlay	39,460.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	7,893,473.89

**Direct Costs:**

General Fund	65,471,744.95
Less: Capital Outlay	2,280,559.98
Less: Facilities Acquisition	1,381,049.20
Special Education Fund	2,982,819.56
Less: Capital Outlay	113,760.04
Less: Facilities Acquisition	0.00
School Lunch Fund	3,066,214.22
Less: Capital Outlay	466,958.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	67,278,450.76

Special Education Indirect Cost Rate: **11.73%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82700  
Report R0416

Detroit Achievement Academy  
7000 W OUTER DR  
Detroit, MI 48235

**Indirect Costs (Operations & Maintenance):**

General Fund	1,067,405.78
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,067,405.78

**Direct Costs:**

General Fund	8,657,180.23
Less: Capital Outlay	96,728.38
Less: Facilities Acquisition	344,953.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	530,761.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,746,259.63

Special Education Indirect Cost Rate: **12.20%**  
(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 2024-2025**

District Code: 82701  
Report R0416

University Preparatory Science and Math (PSAD)  
5100 JOHN R ST  
DETROIT, MI 48202

**Indirect Costs (Operations & Maintenance):**

General Fund	2,367,265.82
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)	2,367,265.82

**Direct Costs:**

General Fund	14,983,693.43
Less: Capital Outlay	61,138.79
Less: Facilities Acquisition	73,024.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	842,849.74
Less: Capital Outlay	11,229.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	15,681,150.94

Special Education Indirect Cost Rate: **15.10%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82702  
Report R0416

University Preparatory Academy (PSAD)  
P. O. Box 2339  
DETROIT, MI 48202

**Indirect Costs (Operations & Maintenance):**

General Fund	3,030,396.11
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)	3,030,396.11

**Direct Costs:**

General Fund	21,497,535.34
Less: Capital Outlay	109,582.92
Less: Facilities Acquisition	44,732.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,324,881.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,668,101.99

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 2024-2025**

District Code: 82703  
Report R0416

University Preparatory Art & Design  
485 W MILWAUKEE ST  
DETROIT, MI 48202

**Indirect Costs (Operations & Maintenance):**

General Fund	1,804,269.59
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)	1,804,269.59

**Direct Costs:**

General Fund	14,385,313.08
Less: Capital Outlay	47,076.64
Less: Facilities Acquisition	2,825.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	660,353.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,995,765.37

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 2024-2025**

District Code: 82704  
Report R0416

Detroit Public Safety Academy  
1250 ROSA PARKS BLVD  
DETROIT, MI 48216

**Indirect Costs (Operations & Maintenance):**

General Fund	334,424.10
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)	334,424.10

**Direct Costs:**

General Fund	2,119,469.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,682.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,268,151.52

Special Education Indirect Cost Rate: **14.74%**  
(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 2024-2025**

District Code: 82705  
Report R0416

Branch Line School  
16360 HUBBARD ST  
LIVONIA, MI 48154

**Indirect Costs (Operations & Maintenance):**

General Fund	96,879.28
Less: Capital Outlay	5,625.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	91,254.28

**Direct Costs:**

General Fund	1,521,573.07
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)	1,521,573.07

Special Education Indirect Cost Rate: **6.00%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82706  
Report R0416

The James and Grace Lee Boggs School  
7600 GOETHE ST  
DETROIT, MI 48214

**Indirect Costs (Operations & Maintenance):**

General Fund	288,489.03
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)	288,489.03

**Direct Costs:**

General Fund	2,058,528.98
Less: Capital Outlay	15,097.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,043,431.94

Special Education Indirect Cost Rate: **14.12%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82710

Report R0416

WAY Michigan  
407 E FORT ST  
DETROIT, MI 48226

**Indirect Costs (Operations & Maintenance):**

General Fund	62,873.34
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)	62,873.34

**Direct Costs:**

General Fund	1,609,226.97
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)	1,609,226.97

Special Education Indirect Cost Rate: **3.91%**  
(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 2024-2025**

District Code: 82711  
Report R0416

Canton Preparatory High School  
46610 CHERRY HILL RD  
CANTON, MI 48187

**Indirect Costs (Operations & Maintenance):**

General Fund	1,238,917.00
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)	1,238,917.00

**Direct Costs:**

General Fund	6,438,409.00
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)	6,438,409.00

Special Education Indirect Cost Rate: **19.24%**  
(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 2024-2025**

District Code: 82713  
Report R0416

New Paradigm College Prep  
4001 29TH ST  
DETROIT, MI 48210

**Indirect Costs (Operations & Maintenance):**

General Fund	647,923.20
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)	647,923.20

**Direct Costs:**

General Fund	2,698,884.28
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)	2,698,884.28

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 2024-2025**

District Code: 82716  
Report R0416

Vista Meadows Academy  
20651 WEST WARREN ST  
DEARBORN HEIGHTS, MI 48127

**Indirect Costs (Operations & Maintenance):**

General Fund	53,569.00
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)	53,569.00

**Direct Costs:**

General Fund	1,285,549.00
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	62,428.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,347,977.00

Special Education Indirect Cost Rate: **3.97%**  
(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 2024-2025**

District Code: 82717  
Report R0416

Achieve Charter Academy  
3250 DENTON RD  
CANTON, MI 48188

**Indirect Costs (Operations & Maintenance):**

General Fund	1,471,764.00
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)	1,471,764.00

**Direct Costs:**

General Fund	7,223,157.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,223,157.00

Special Education Indirect Cost Rate: **20.38%**  
(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 2024-2025**

District Code: 82718  
Report R0416

Quest Charter Academy  
24745 VAN BORN RD  
TAYLOR, MI 48180

**Indirect Costs (Operations & Maintenance):**

General Fund	1,597,742.00
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)	1,597,742.00

**Direct Costs:**

General Fund	8,312,562.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,312,562.00

Special Education Indirect Cost Rate: **19.22%**  
(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 2024-2025**

District Code: 82719  
Report R0416

Washington-Parks Academy  
11685 Appleton  
Redford, MI 48239

**Indirect Costs (Operations & Maintenance):**

General Fund	1,891,229.56
Less: Capital Outlay	11,981.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	631.87
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,879,880.05

**Direct Costs:**

General Fund	6,662,570.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	389,059.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,051,629.57

Special Education Indirect Cost Rate: **26.66%**  
(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 2024-2025**

District Code: 82722  
Report R0416

Detroit Leadership Academy  
13600 VIRGIL ST  
DETROIT, MI 48223

**Indirect Costs (Operations & Maintenance):**

General Fund	2,055,595.61
Less: Capital Outlay	909,500.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,146,095.55

**Direct Costs:**

General Fund	10,212,894.28
Less: Capital Outlay	8,425.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	744,873.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,949,342.38

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 2024-2025**  
District Code: 82723  
Report R0416

Legacy Charter Academy  
4900 E HILDALE ST  
DETROIT, MI 48234

**Indirect Costs (Operations & Maintenance):**

General Fund	1,717,765.00
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)	1,717,765.00

**Direct Costs:**

General Fund	7,785,033.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,785,033.00

Special Education Indirect Cost Rate: **22.06%**  
(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 2024-2025**

District Code: 82724  
Report R0416

University Yes Academy  
P. O. Box 2716  
Detroit, MI 48202

**Indirect Costs (Operations & Maintenance):**

General Fund	1,139,295.91
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)	1,139,295.91

**Direct Costs:**

General Fund	5,547,874.66
Less: Capital Outlay	80,472.00
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)	5,467,402.66

Special Education Indirect Cost Rate: **20.84%**  
(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 2024-2025**

District Code: 82725  
Report R0416

Global Heights Academy  
23713 JOY RD  
Dearborn Heights, MI 48127

**Indirect Costs (Operations & Maintenance):**

General Fund	736,226.44
Less: Capital Outlay	783.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	735,442.89

**Direct Costs:**

General Fund	3,196,767.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	300,663.85
Less: Capital Outlay	9,039.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,488,392.12

Special Education Indirect Cost Rate: **21.08%**  
(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 2024-2025**

District Code: 82727  
Report R0416

Regent Park Scholars Charter Academy  
15865 E 7 MILE RD  
Detroit, MI 48205

**Indirect Costs (Operations & Maintenance):**

General Fund	1,455,910.00
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)	1,455,910.00

**Direct Costs:**

General Fund	8,340,110.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,340,110.00

Special Education Indirect Cost Rate: **17.46%**  
(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 2024-2025**

District Code: 82728  
Report R0416

Jalen Rose Leadership Academy  
15000 TROJAN ST  
Detroit, MI 48235

**Indirect Costs (Operations & Maintenance):**

General Fund	531,352.28
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)	531,352.28

**Direct Costs:**

General Fund	5,838,748.67
Less: Capital Outlay	283,465.26
Less: Facilities Acquisition	270,450.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	43,046.00
Less: Capital Outlay	43,046.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,284,833.32

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 2024-2025**

District Code: 82729  
Report R0416

South Canton Scholars Charter Academy  
3085 S CANTON CENTER RD  
Canton, MI 48188

**Indirect Costs (Operations & Maintenance):**

General Fund	1,627,517.00
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)	1,627,517.00

**Direct Costs:**

General Fund	7,970,371.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,970,371.00

Special Education Indirect Cost Rate: **20.42%**  
(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 2024-2025**

District Code: 82730  
Report R0416

American International Academy  
300 S HENRY RUFF RD  
Westland, MI 48186

**Indirect Costs (Operations & Maintenance):**

General Fund	1,221,898.56
Less: Capital Outlay	175,753.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,046,144.66

**Direct Costs:**

General Fund	8,893,100.31
Less: Capital Outlay	7,746.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	639,037.07
Less: Capital Outlay	5,327.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,519,062.87

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 2024-2025**

District Code: 82735  
Report R0416

New Paradigm Glazer-Loving Academy  
1000 LYNN ST  
DETROIT, MI 48211

**Indirect Costs (Operations & Maintenance):**

General Fund	976,378.94
Less: Capital Outlay	17,470.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	958,908.14

**Direct Costs:**

General Fund	2,962,087.93
Less: Capital Outlay	914.06
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)	2,961,173.87

Special Education Indirect Cost Rate: **32.38%**  
(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 2024-2025**

District Code: 82737

Report R0416

Pathways Academy  
11340 E JEFFERSON AVE  
DETROIT, MI 48214

**Indirect Costs (Operations & Maintenance):**

General Fund	292,379.47
Less: Capital Outlay	24,225.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	268,154.16

**Direct Costs:**

General Fund	2,536,303.79
Less: Capital Outlay	103,165.71
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)	2,433,138.08

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 2024-2025**

District Code: 82739  
Report R0416

Detroit Innovation Academy  
18211 PLYMOUTH RD  
DETROIT, MI 48228

**Indirect Costs (Operations & Maintenance):**

General Fund	248,973.00
Less: Capital Outlay	8,561.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	240,412.00

**Direct Costs:**

General Fund	3,405,622.00
Less: Capital Outlay	8,310.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	323,885.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,721,197.00

Special Education Indirect Cost Rate: **6.46%**  
(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 2024-2025**

District Code: 82742  
Report R0416

Madison-Carver Academy  
19900 MCINTYRE ST  
DETROIT, MI 48219

**Indirect Costs (Operations & Maintenance):**

General Fund	1,297,874.00
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)	1,297,874.00

**Direct Costs:**

General Fund	4,398,223.00
Less: Capital Outlay	23,029.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	350,601.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,725,795.00

Special Education Indirect Cost Rate: **27.46%**  
(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 2024-2025**

District Code: 82743  
Report R0416

Plymouth Scholars Charter Academy  
48484 N TERRITORIAL RD  
Plymouth, MI 48170

**Indirect Costs (Operations & Maintenance):**

General Fund	1,712,701.00
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)	1,712,701.00

**Direct Costs:**

General Fund	7,460,277.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,460,277.00

Special Education Indirect Cost Rate: **22.96%**  
(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 2024-2025**

District Code: 82744  
Report R0416

Escuela Avancemos  
2635 HOWARD ST  
DETROIT, MI 48216

**Indirect Costs (Operations & Maintenance):**

General Fund	1,175,459.59
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)	1,175,459.59

**Direct Costs:**

General Fund	5,226,564.65
Less: Capital Outlay	8,491.08
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)	5,218,073.57

Special Education Indirect Cost Rate: **22.53%**  
(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 2024-2025**

District Code: 82745  
Report R0416

Caniff Liberty Academy  
2650 CANIFF ST  
Hamtramck, MI 48212

**Indirect Costs (Operations & Maintenance):**

General Fund	1,954,434.25
Less: Capital Outlay	685,540.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,268,894.15

**Direct Costs:**

General Fund	5,780,095.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	662,559.36
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,442,654.80

Special Education Indirect Cost Rate: **19.70%**  
(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 2024-2025**

District Code: 82746  
Report R0416

W-A-Y Academy  
8701 W VERNOR HWY  
Detroit, MI 48209

**Indirect Costs (Operations & Maintenance):**

General Fund	392,161.06
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	392,161.06

**Direct Costs:**

General Fund	2,289,728.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	65,162.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,354,890.59

Special Education Indirect Cost Rate: **16.65%**  
(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 2024-2025**

District Code: 82747  
Report R0416

MacDowell Preparatory Academy  
4201 W OUTER DR  
Detroit, MI 48221

**Indirect Costs (Operations & Maintenance):**

General Fund	578,651.00
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)	578,651.00

**Direct Costs:**

General Fund	4,529,895.73
Less: Capital Outlay	115,509.00
Less: Facilities Acquisition	117,650.00
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)	4,296,736.73

Special Education Indirect Cost Rate: **13.47%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)



**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82748  
Report R0416

Rutherford Winans Academy  
16411 CURTIS ST  
Detroit, MI 48235

**Indirect Costs (Operations & Maintenance):**

General Fund	502,291.00
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)	502,291.00

**Direct Costs:**

General Fund	2,299,191.00
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)	2,299,191.00

Special Education Indirect Cost Rate: **21.85%**  
(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 2024-2025**

District Code: 82749  
Report R0416

Highland Park Public School Academy System  
15900 WOODWARD AVE  
HIGHLAND PARK, MI 48203

**Indirect Costs (Operations & Maintenance):**

General Fund	780,633.88
Less: Capital Outlay	2,125.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	778,508.88

**Direct Costs:**

General Fund	5,200,800.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	28,800.00
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)	5,172,000.97

Special Education Indirect Cost Rate: **15.05%**  
(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 2024-2025**

District Code: 82751  
Report R0416

Michigan Educational Choice Center  
20045 JOANN ST  
DETROIT, MI 48205

**Indirect Costs (Operations & Maintenance):**

General Fund	680,939.44
Less: Capital Outlay	52,900.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	628,039.44

**Direct Costs:**

General Fund	3,232,802.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	82,025.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	259,282.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,410,060.54

Special Education Indirect Cost Rate: **18.42%**  
(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 2024-2025**

District Code: 82752  
Report R0416

Capstone Academy Charter School (SDA)  
13330 E JEFFERSON AVE  
DETROIT, MI 48215

**Indirect Costs (Operations & Maintenance):**

General Fund	189,525.61
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)	189,525.61

**Direct Costs:**

General Fund	3,579,063.40
Less: Capital Outlay	16,435.41
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)	3,562,627.99

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82754  
Report R0416

Tipton Academy  
1615 BELTON ST  
GARDEN CITY, MI 48135

**Indirect Costs (Operations & Maintenance):**

General Fund	851,321.39
Less: Capital Outlay	25,828.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	825,492.65

**Direct Costs:**

General Fund	5,482,239.65
Less: Capital Outlay	1,261.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	364,596.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,845,574.84

Special Education Indirect Cost Rate: **14.12%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82756  
Report R0416

Taylor Preparatory High School  
9540 TELEGRAPH RD  
TAYLOR, MI 48180

**Indirect Costs (Operations & Maintenance):**

General Fund	573,723.00
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)	573,723.00

**Direct Costs:**

General Fund	5,218,037.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,218,037.00

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 2024-2025**

District Code: 82757  
Report R0416

Grand River Academy  
28111 8 MILE RD  
LIVONIA, MI 48152

**Indirect Costs (Operations & Maintenance):**

General Fund	1,719,465.00
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)	1,719,465.00

**Direct Costs:**

General Fund	7,252,211.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,252,211.00

Special Education Indirect Cost Rate: **23.71%**  
(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 2024-2025**

District Code: 82760  
Report R0416

Cornerstone Jefferson-Douglass Academy  
6861 E NEVADA ST  
DETROIT, MI 48234

**Indirect Costs (Operations & Maintenance):**

General Fund	2,004,736.00
Less: Capital Outlay	13,697.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,991,039.00

**Direct Costs:**

General Fund	6,304,132.00
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	537,335.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,841,467.00

Special Education Indirect Cost Rate: **29.10%**  
(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 2024-2025**

District Code: 82762  
Report R0416

Inkster Preparatory Academy  
27355 WOODSFIELD ST  
Wixom, MI 48141

**Indirect Costs (Operations & Maintenance):**

General Fund	756,493.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	756,493.77

**Direct Costs:**

General Fund	2,828,468.26
Less: Capital Outlay	49,560.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	282,620.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,061,528.42

Special Education Indirect Cost Rate: **24.71%**  
(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 2024-2025**

District Code: 82763  
Report R0416

Discovery Creative Pathways  
19360 HARPER AVE  
Harper Woods, MI 48225

**Indirect Costs (Operations & Maintenance):**

General Fund	1,858,991.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,858,991.75

**Direct Costs:**

General Fund	8,825,077.63
Less: Capital Outlay	87,994.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	643,477.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,380,560.05

Special Education Indirect Cost Rate: **19.82%**  
(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 2024-2025**

District Code: 82765  
Report R0416

Pembroke Academy  
19940 MANSFIELD ST  
DETROIT, MI 48235

**Indirect Costs (Operations & Maintenance):**

General Fund	1,237,386.00
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)	1,237,386.00

**Direct Costs:**

General Fund	4,955,543.00
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)	4,955,543.00

Special Education Indirect Cost Rate: **24.97%**  
(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 2024-2025**

District Code: 82766  
Report R0416

Westfield Charter Academy  
27201 W CHICAGO  
REDFORD, MI 48239

**Indirect Costs (Operations & Maintenance):**

General Fund	2,269,463.00
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)	2,269,463.00

**Direct Costs:**

General Fund	18,765,011.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,765,011.00

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82767  
Report R0416

Ivywood Classical Academy  
14356 GENOA CT  
PLYMOUTH, MI 48170

**Indirect Costs (Operations & Maintenance):**

General Fund	2,372,554.06
Less: Capital Outlay	1,880,577.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	491,976.33

**Direct Costs:**

General Fund	4,561,374.68
Less: Capital Outlay	51,890.50
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)	4,509,484.18

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 2024-2025**

District Code: 82772  
Report R0416

Fostering Leadership Academy  
16511 DELAWARE AVE  
REDFORD, MI 48240

**Indirect Costs (Operations & Maintenance):**

General Fund	40,630.20
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)	40,630.20

**Direct Costs:**

General Fund	1,158,385.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	64,034.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,222,420.37

Special Education Indirect Cost Rate: **3.32%**  
(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 2024-2025**

District Code: 82773  
Report R0416

Lincoln-King Adams-Young Academy  
306 E 4TH ST  
Royal Oak, MI 48067

**Indirect Costs (Operations & Maintenance):**

General Fund	4,560,347.49
Less: Capital Outlay	40,094.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,815.23
Less: Capital Outlay	0.00
Total Indirect (less Capital)	4,522,068.47

**Direct Costs:**

General Fund	15,888,108.53
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	1,029,704.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	16,917,812.72

Special Education Indirect Cost Rate: **26.73%**  
(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 2024-2025**

District Code: 82775  
Report R0416

KIPP Detroit Imani Academy  
19321 W CHICAGO ST  
DETROIT, MI 48228

**Indirect Costs (Operations & Maintenance):**

General Fund	159,413.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	159,413.09

**Direct Costs:**

General Fund	890,583.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	69,384.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	959,967.76

Special Education Indirect Cost Rate: **16.61%**  
(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 2024-2025**

District Code: 82776  
Report R0416

SER YouthBuild Learning Academy  
9301 MICHIGAN AVE  
DETROIT, MI 48210

**Indirect Costs (Operations & Maintenance):**

General Fund	856,424.92
Less: Capital Outlay	689,809.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	166,615.01

**Direct Costs:**

General Fund	1,841,088.23
Less: Capital Outlay	70,069.24
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)	1,771,018.99

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82910  
Report R0416

Martin Luther King, Jr. Education Center Academy  
16827 APPOLINE ST  
DETROIT, MI 48235

**Indirect Costs (Operations & Maintenance):**

General Fund	635,490.96
Less: Capital Outlay	6,939.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	628,551.72

**Direct Costs:**

General Fund	4,472,302.42
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	4,546.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,476,848.42

Special Education Indirect Cost Rate: **14.04%**  
(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 2024-2025**

District Code: 82915  
Report R0416

Eaton Academy  
21450 UNIVERSAL AVE  
EASTPOINTE, MI 48021

**Indirect Costs (Operations & Maintenance):**

General Fund	345,080.00
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)	345,080.00

**Direct Costs:**

General Fund	4,020,115.00
Less: Capital Outlay	7,529.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	409,916.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,422,502.00

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 2024-2025**

District Code: 82918  
Report R0416

Cesar Chavez Academy  
4100 MARTIN ST  
DETROIT, MI 48210

**Indirect Costs (Operations & Maintenance):**

General Fund	3,540,350.62
Less: Capital Outlay	376,119.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,164,230.63

**Direct Costs:**

General Fund	25,426,133.72
Less: Capital Outlay	241,869.66
Less: Facilities Acquisition	732,670.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,851,188.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	26,302,782.13

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 2024-2025**

District Code: 82919  
Report R0416

Commonwealth Community Development Academy  
13477 EUREKA ST  
DETROIT, MI 48212

**Indirect Costs (Operations & Maintenance):**

General Fund	375,445.00
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)	375,445.00

**Direct Costs:**

General Fund	1,801,132.00
Less: Capital Outlay	59,164.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	175,302.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	1,917,270.00

Special Education Indirect Cost Rate: **19.58%**  
(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 2024-2025**

District Code: 82921  
Report R0416

Academy for Business and Technology  
19625 WOOD ST  
MELVINDALE, MI 48122

**Indirect Costs (Operations & Maintenance):**

General Fund	910,838.23
Less: Capital Outlay	75,123.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	835,714.30

**Direct Costs:**

General Fund	6,780,580.02
Less: Capital Outlay	595,124.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	441,402.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,626,858.23

Special Education Indirect Cost Rate: **12.61%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82923  
Report R0416

Chandler Park Academy  
20100 KELLY RD  
HARPER WOODS, MI 48225

**Indirect Costs (Operations & Maintenance):**

General Fund	2,989,287.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,989,287.53

**Direct Costs:**

General Fund	24,679,291.50
Less: Capital Outlay	165,332.12
Less: Facilities Acquisition	1,989,731.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,673,393.78
Less: Capital Outlay	6,013.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	24,191,608.62

Special Education Indirect Cost Rate: **12.36%**  
(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 2024-2025**

District Code: 82925  
Report R0416

Detroit Community Schools  
12675 BURT RD  
DETROIT, MI 48223

**Indirect Costs (Operations & Maintenance):**

General Fund	1,447,720.00
Less: Capital Outlay	2,356.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,445,364.00

**Direct Costs:**

General Fund	6,940,589.00
Less: Capital Outlay	599.00
Less: Facilities Acquisition	166,172.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	535,274.00
Less: Capital Outlay	129,506.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,179,586.00

Special Education Indirect Cost Rate: **20.13%**  
(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 2024-2025**

District Code: 82926  
Report R0416

Henry Ford Academy  
P.O. Box 1148  
Dearborn, MI 48121

**Indirect Costs (Operations & Maintenance):**

General Fund	702,933.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	368,651.54
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,071,584.88

**Direct Costs:**

General Fund	6,316,794.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,811.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,328,605.85

Special Education Indirect Cost Rate: **16.93%**  
(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 2024-2025**

District Code: 82928

Report R0416

The Dearborn Academy  
19310 FORD RD  
DEARBORN, MI 48128

**Indirect Costs (Operations & Maintenance):**

General Fund	1,698,590.29
Less: Capital Outlay	55,749.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	33,477.30
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,676,317.93

**Direct Costs:**

General Fund	7,616,618.22
Less: Capital Outlay	8,214.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	535,744.23
Less: Capital Outlay	14,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,130,147.49

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 2024-2025**

District Code: 82929  
Report R0416

Detroit Academy of Arts and Sciences  
2985 E JEFFERSON AVE  
DETROIT, MI 48207

**Indirect Costs (Operations & Maintenance):**

General Fund	2,205,570.15
Less: Capital Outlay	296,933.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,908,637.10

**Direct Costs:**

General Fund	13,126,033.60
Less: Capital Outlay	154,777.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,056,351.12
Less: Capital Outlay	13,346.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,014,260.40

Special Education Indirect Cost Rate: **13.62%**  
(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 2024-2025**

District Code: 82930  
Report R0416

Dove Academy of Detroit  
20001 WEXFORD ST  
DETROIT, MI 48234

**Indirect Costs (Operations & Maintenance):**

General Fund	964,066.45
Less: Capital Outlay	46,272.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	917,794.45

**Direct Costs:**

General Fund	5,484,504.19
Less: Capital Outlay	82,875.43
Less: Facilities Acquisition	272,458.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	495,164.23
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,624,334.64

Special Education Indirect Cost Rate: **16.32%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82933  
Report R0416

Barack Obama Leadership Academy  
10800 E CANFIELD ST  
DETROIT, MI 48214

**Indirect Costs (Operations & Maintenance):**

General Fund	434,564.00
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)	434,564.00

**Direct Costs:**

General Fund	4,495,810.00
Less: Capital Outlay	210,376.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	318,691.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,604,125.00

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 2024-2025**

District Code: 82937  
Report R0416

George Crockett Academy  
4851 14TH ST  
DETROIT, MI 48208

**Indirect Costs (Operations & Maintenance):**

General Fund	593,150.26
Less: Capital Outlay	89,936.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	503,213.70

**Direct Costs:**

General Fund	4,697,977.99
Less: Capital Outlay	28,598.00
Less: Facilities Acquisition	558,446.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	428,503.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	4,539,436.79

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 2024-2025**

District Code: 82938  
Report R0416

Summit Academy North  
18601 MIDDLEBELT RD  
ROMULUS, MI 48174

**Indirect Costs (Operations & Maintenance):**

General Fund	1,773,135.00
Less: Capital Outlay	110,658.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,662,477.00

**Direct Costs:**

General Fund	20,143,518.00
Less: Capital Outlay	775,015.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	657,952.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	20,026,455.00

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 2024-2025**

District Code: 82940  
Report R0416

Voyageur Academy  
4321 MILITARY ST  
DETROIT, MI 48210

**Indirect Costs (Operations & Maintenance):**

General Fund	1,626,565.95
Less: Capital Outlay	125,979.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,500,586.46

**Direct Costs:**

General Fund	15,268,513.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	2,961,855.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	671,071.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,977,729.42

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 2024-2025**

District Code: 82941  
Report R0416

Star International Academy  
24425 HASS ST  
DEARBORN HEIGHTS, MI 48127

**Indirect Costs (Operations & Maintenance):**

General Fund	2,228,835.30
Less: Capital Outlay	102,297.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,126,537.43

**Direct Costs:**

General Fund	21,363,510.53
Less: Capital Outlay	113,832.29
Less: Facilities Acquisition	159,062.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,468,953.45
Less: Capital Outlay	8,863.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	22,550,705.60

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 2024-2025**

District Code: 82942  
Report R0416

Hope Academy  
12121 BROADSTREET AVE  
DETROIT, MI 48204

**Indirect Costs (Operations & Maintenance):**

General Fund	836,109.96
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)	836,109.96

**Direct Costs:**

General Fund	5,765,227.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,765,227.85

Special Education Indirect Cost Rate: **14.50%**  
(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 2024-2025**

District Code: 82943

Report R0416

Weston Preparatory Academy  
22930 CHIPPEWA ST  
DETROIT, MI 48219

**Indirect Costs (Operations & Maintenance):**

General Fund	378,329.00
Less: Capital Outlay	5,046.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	373,283.00

**Direct Costs:**

General Fund	2,658,498.00
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	213,866.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,872,364.00

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 2024-2025**

District Code: 82945  
Report R0416

Detroit Edison Public School Academy  
1903 WILKINS ST  
DETROIT, MI 48207

**Indirect Costs (Operations & Maintenance):**

General Fund	3,818,184.96
Less: Capital Outlay	328,885.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	3,489,299.49

**Direct Costs:**

General Fund	13,355,096.63
Less: Capital Outlay	13,660.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,123,232.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,464,669.04

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 2024-2025**

District Code: 82947  
Report R0416

David Ellis Academy  
18977 SCHAEFER HWY  
DETROIT, MI 48235

**Indirect Costs (Operations & Maintenance):**

General Fund	527,280.30
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)	527,280.30

**Direct Costs:**

General Fund	2,966,152.60
Less: Capital Outlay	113,706.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	236,968.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	3,089,413.99

Special Education Indirect Cost Rate: **17.07%**  
(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 2024-2025**

District Code: 82950  
Report R0416

Universal Academy  
4833 OGDEN ST  
DETROIT, MI 48210

**Indirect Costs (Operations & Maintenance):**

General Fund	737,621.40
Less: Capital Outlay	60,357.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	677,263.82

**Direct Costs:**

General Fund	7,310,085.42
Less: Capital Outlay	136,626.44
Less: Facilities Acquisition	77,130.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	696,588.73
Less: Capital Outlay	23,190.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,769,726.21

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 2024-2025**

District Code: 82953  
Report R0416

Detroit Service Learning Academy  
21605 W 7 MILE RD  
DETROIT, MI 48219

**Indirect Costs (Operations & Maintenance):**

General Fund	3,725,877.10
Less: Capital Outlay	854,961.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,870,915.49

**Direct Costs:**

General Fund	17,958,697.41
Less: Capital Outlay	400,141.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,518,220.41
Less: Capital Outlay	287,416.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	18,789,359.78

Special Education Indirect Cost Rate: **15.28%**  
(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 2024-2025**

District Code: 82956  
Report R0416

Old Redford Academy  
17195 REDFORD ST  
DETROIT, MI 48219

**Indirect Costs (Operations & Maintenance):**

General Fund	2,327,752.18
Less: Capital Outlay	1,628.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,326,123.75

**Direct Costs:**

General Fund	11,647,015.81
Less: Capital Outlay	153,858.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	734,753.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,227,910.07

Special Education Indirect Cost Rate: **19.02%**  
(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 2024-2025**

District Code: 82957  
Report R0416

Hope of Detroit Academy  
4443 N CAMPBELL ST  
DETROIT, MI 48210

**Indirect Costs (Operations & Maintenance):**

General Fund	1,751,161.34
Less: Capital Outlay	244,468.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,506,693.24

**Direct Costs:**

General Fund	11,556,402.75
Less: Capital Outlay	334,955.18
Less: Facilities Acquisition	324,723.01
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	929,960.80
Less: Capital Outlay	6,364.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	11,820,320.37

Special Education Indirect Cost Rate: **12.75%**  
(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 2024-2025**

District Code: 82958  
Report R0416

Joy Preparatory Academy  
15055 DEXTER AVE  
DETROIT, MI 48238

**Indirect Costs (Operations & Maintenance):**

General Fund	610,193.93
Less: Capital Outlay	49,425.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	560,768.76

**Direct Costs:**

General Fund	2,162,227.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	105,366.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,121.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,202,982.65

Special Education Indirect Cost Rate: **25.45%**  
(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 2024-2025**

District Code: 82959  
Report R0416

West Village Academy  
3530 WESTWOOD ST  
DEARBORN, MI 48124

**Indirect Costs (Operations & Maintenance):**

General Fund	347,313.31
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)	347,313.31

**Direct Costs:**

General Fund	2,498,877.42
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	264,628.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	2,763,506.31

Special Education Indirect Cost Rate: **12.57%**  
(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 2024-2025**

District Code: 82963  
Report R0416

George Washington Carver Academy  
14510 2ND AVE  
HIGHLAND PARK, MI 48203

**Indirect Costs (Operations & Maintenance):**

General Fund	629,321.00
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)	629,321.00

**Direct Costs:**

General Fund	5,473,809.00
Less: Capital Outlay	3,540.00
Less: Facilities Acquisition	72,439.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	496,242.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,894,072.00

Special Education Indirect Cost Rate: **10.68%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82967  
Report R0416

Metro Charter Academy  
34800 ECORSE RD  
ROMULUS, MI 48174

**Indirect Costs (Operations & Maintenance):**

General Fund	1,451,403.00
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)	1,451,403.00

**Direct Costs:**

General Fund	5,551,728.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	5,551,728.00

Special Education Indirect Cost Rate: **26.14%**  
(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 2024-2025**  
District Code: 82968  
Report R0416

Canton Charter Academy  
49100 FORD RD  
CANTON, MI 48187

**Indirect Costs (Operations & Maintenance):**

General Fund	1,561,370.00
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)	1,561,370.00

**Direct Costs:**

General Fund	7,058,873.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,058,873.00

Special Education Indirect Cost Rate: **22.12%**  
(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 2024-2025**

District Code: 82969  
Report R0416

Creative Montessori Academy  
12701 MCCANN ST  
SOUTHGATE, MI 48195

**Indirect Costs (Operations & Maintenance):**

General Fund	1,007,724.53
Less: Capital Outlay	113,609.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	894,115.51

**Direct Costs:**

General Fund	7,067,574.34
Less: Capital Outlay	2,744.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	474,225.46
Less: Capital Outlay	33,375.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,505,679.60

Special Education Indirect Cost Rate: **11.91%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82970  
Report R0416

Warrendale Charter Academy  
19400 SAWYER ST  
DETROIT, MI 48228

**Indirect Costs (Operations & Maintenance):**

General Fund	1,604,794.00
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)	1,604,794.00

**Direct Costs:**

General Fund	8,740,041.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,740,041.00

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 2024-2025**

District Code: 82973  
Report R0416

Trillium Academy  
15740 RACHO BLVD  
TAYLOR, MI 48180

**Indirect Costs (Operations & Maintenance):**

General Fund	709,937.10
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)	709,937.10

**Direct Costs:**

General Fund	7,858,933.50
Less: Capital Outlay	58,459.75
Less: Facilities Acquisition	67,229.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	509,271.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,242,516.27

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 2024-2025**  
District Code: 82974  
Report R0416

Detroit Merit Charter Academy  
1091 ALTER RD  
DETROIT, MI 48215

**Indirect Costs (Operations & Maintenance):**

General Fund	1,565,793.00
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)	1,565,793.00

**Direct Costs:**

General Fund	8,398,934.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,398,934.00

Special Education Indirect Cost Rate: **18.64%**  
(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 2024-2025**

District Code: 82975  
Report R0416

Riverside Academy  
6409 SCHAEFER RD  
DEARBORN, MI 48126

**Indirect Costs (Operations & Maintenance):**

General Fund	2,815,425.58
Less: Capital Outlay	1,600.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,813,825.53

**Direct Costs:**

General Fund	9,377,394.60
Less: Capital Outlay	79,363.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	693,711.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,991,742.81

Special Education Indirect Cost Rate: **28.16%**  
(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 2024-2025**

District Code: 82976

Report R0416

Keystone Academy  
47925 BEMIS RD  
BELLEVILLE, MI 48111

**Indirect Costs (Operations & Maintenance):**

General Fund	1,373,365.00
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)	1,373,365.00

**Direct Costs:**

General Fund	6,881,242.00
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)	6,881,242.00

Special Education Indirect Cost Rate: **19.96%**  
(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 2024-2025**  
District Code: 82977  
Report R0416

Hamtramck Academy  
11420 CONANT ST  
HAMTRAMCK, MI 48212

**Indirect Costs (Operations & Maintenance):**

General Fund	976,112.00
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)	976,112.00

**Direct Costs:**

General Fund	6,492,860.00
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)	6,492,860.00

Special Education Indirect Cost Rate: **15.03%**  
(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 2024-2025**

District Code: 82979  
Report R0416

Detroit Enterprise Academy  
11224 KERCHEVAL ST  
DETROIT, MI 48214

**Indirect Costs (Operations & Maintenance):**

General Fund	1,671,354.00
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)	1,671,354.00

**Direct Costs:**

General Fund	9,119,538.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	9,119,538.00

Special Education Indirect Cost Rate: **18.33%**  
(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 2024-2025**

District Code: 82981  
Report R0416

American Montessori Academy  
14800 MIDDLEBELT RD  
LIVONIA, MI 48154

**Indirect Costs (Operations & Maintenance):**

General Fund	795,139.00
Less: Capital Outlay	62,586.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	732,553.00

**Direct Costs:**

General Fund	5,769,036.00
Less: Capital Outlay	75,758.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	492,297.00
Less: Capital Outlay	6,072.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	6,179,503.00

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 2024-2025**

District Code: 82982  
Report R0416

Universal Learning Academy  
28015 JOY RD  
WESTLAND, MI 48185

**Indirect Costs (Operations & Maintenance):**

General Fund	745,730.26
Less: Capital Outlay	24,402.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	721,327.91

**Direct Costs:**

General Fund	8,154,334.08
Less: Capital Outlay	239,903.00
Less: Facilities Acquisition	80,511.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	824,003.35
Less: Capital Outlay	103,484.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,554,437.96

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 2024-2025**

District Code: 82983  
Report R0416

Bridge Academy  
9600 BUFFALO ST  
HAMTRAMCK, MI 48212

**Indirect Costs (Operations & Maintenance):**

General Fund	2,432,467.11
Less: Capital Outlay	32,907.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	2,399,559.41

**Direct Costs:**

General Fund	13,644,978.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	399,999.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	850,720.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	14,095,699.56

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 2024-2025**

District Code: 82985  
Report R0416

Detroit Premier Academy  
7781 Asbury Park  
Detroit, MI 48228

**Indirect Costs (Operations & Maintenance):**

General Fund	1,395,291.00
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)	1,395,291.00

**Direct Costs:**

General Fund	8,123,824.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,123,824.00

Special Education Indirect Cost Rate: **17.18%**  
(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 2024-2025**

District Code: 82986  
Report R0416

Hanley International Academy  
2400 DENTON ST  
HAMTRAMCK, MI 48212

**Indirect Costs (Operations & Maintenance):**

General Fund	919,506.05
Less: Capital Outlay	52,283.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	867,222.41

**Direct Costs:**

General Fund	8,248,658.31
Less: Capital Outlay	25,150.97
Less: Facilities Acquisition	269,986.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	670,950.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,624,471.60

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 2024-2025**

District Code: 82987  
Report R0416

Frontier International Academy  
13200 CONANT ST  
DETROIT, MI 48212

**Indirect Costs (Operations & Maintenance):**

General Fund	1,580,016.94
Less: Capital Outlay	59,359.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,520,657.02

**Direct Costs:**

General Fund	10,249,920.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	548,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	978,661.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	10,680,481.48

Special Education Indirect Cost Rate: **14.24%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 82991  
Report R0416

Covenant Schools Detroit  
1450 25TH ST  
DETROIT, MI 48216

**Indirect Costs (Operations & Maintenance):**

General Fund	928,151.00
Less: Capital Outlay	50,219.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	877,932.00

**Direct Costs:**

General Fund	8,953,056.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,953,056.00

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 2024-2025**

District Code: 82994  
Report R0416

David Ellis Academy West  
19800 BEECH DALY RD  
REDFORD, MI 48240

**Indirect Costs (Operations & Maintenance):**

General Fund	1,289,074.18
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)	1,289,074.18

**Direct Costs:**

General Fund	7,287,938.95
Less: Capital Outlay	49,766.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	819,608.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,057,780.89

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 2024-2025**

District Code: 82995  
Report R0416

Taylor Exemplar Academy  
26727 GODDARD RD  
TAYLOR, MI 48180

**Indirect Costs (Operations & Maintenance):**

General Fund	1,536,504.00
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)	1,536,504.00

**Direct Costs:**

General Fund	7,094,183.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,094,183.00

Special Education Indirect Cost Rate: **21.66%**  
(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 2024-2025**

District Code: 82996  
Report R0416

Clara B. Ford Academy (SDA)  
20651 WEST WARREN ST  
DEARBORN HEIGHTS, MI 48127

**Indirect Costs (Operations & Maintenance):**

General Fund	95,973.00
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)	95,973.00

**Direct Costs:**

General Fund	1,555,961.00
Less: Capital Outlay	7,133.00
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)	1,548,828.00

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 2024-2025**

District Code: 82997  
Report R0416

Flagship Charter Academy  
13661 WISCONSIN ST  
DETROIT, MI 48238

**Indirect Costs (Operations & Maintenance):**

General Fund	1,402,607.00
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)	1,402,607.00

**Direct Costs:**

General Fund	7,837,419.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	7,837,419.00

Special Education Indirect Cost Rate: **17.90%**  
(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 2024-2025**

District Code: 83010  
Report R0416

Cadillac Area Public Schools  
400 LINDEN ST  
CADILLAC, MI 49601

**Indirect Costs (Operations & Maintenance):**

General Fund	5,408,203.95
Less: Capital Outlay	394,592.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	5,013,611.02

**Direct Costs:**

General Fund	34,241,694.15
Less: Capital Outlay	262,632.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,247,172.01
Less: Capital Outlay	537,664.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	36,688,569.09

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 2024-2025**

District Code: 83060  
Report R0416

Manton Consolidated Schools  
105 5TH ST  
MANTON, MI 49663

**Indirect Costs (Operations & Maintenance):**

General Fund	1,343,240.07
Less: Capital Outlay	262,754.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	1,080,485.21

**Direct Costs:**

General Fund	11,691,463.40
Less: Capital Outlay	226,973.67
Less: Facilities Acquisition	196,927.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,160,153.70
Less: Capital Outlay	126,899.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	12,300,815.95

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 2024-2025**

District Code: 83070  
Report R0416

Mesick Consolidated Schools  
P.O. Box 275  
Mesick, MI 49668

**Indirect Costs (Operations & Maintenance):**

General Fund	1,044,675.10
Less: Capital Outlay	117,483.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	927,191.41

**Direct Costs:**

General Fund	7,517,799.31
Less: Capital Outlay	40,486.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	574,874.39
Less: Capital Outlay	20,180.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	8,032,006.86

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

**Michigan Department of Education**  
**Indirect Cost Rates for Special Education Added Costs, Year 2024-2025**

District Code: 83900  
Report R0416

Highpoint Virtual Academy of Michigan  
210 E MESICK AVE  
Mesick, MI 49668

**Indirect Costs (Operations & Maintenance):**

General Fund	123,614.95
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)	123,614.95

**Direct Costs:**

General Fund	34,156,735.06
Less: Capital Outlay	160,437.58
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)	33,996,297.48

Special Education Indirect Cost Rate: **0.36%**  
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)