Michigan Department of Education
School District 01010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Alcona Community Schools
P.O. Box 249
Lincoln, MI 48742-0249

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	258,656.00	914,335.00	914,335.00
2002-2003 Fixed Carryforward	-103,690.00	-153,463.00	-153,463.00
Total Indirect Costs	362,346.00	1,067,798.00	1,067,798.00
2002-2003 Direct Costs	7,684,484.00	7,028,805.00	7,028,805.00
2004-2005 Rate	4.72*	15.19*	15.19**

Comparison:			
2004-2005 Actual Direct Costs	8,121,080.34	7,422,516.19	7,422,516.19
Indirect costs based on rate ** multiplied by actual direct costs	383,314.99	1,113,377.43	1,127,480.21
2004-2005 Actual Indirect Costs	312,003.05	1,010,567.20	1,010,567.20
2002-2003 Fixed Carry Forward	-103,690.00	-153,463.00	-153,463.00
Total Indirect Costs	415,693.05	1,164,030.20	1,164,030.20
Over/(Under) Recovery	-32,378.06	-50,652.77	-36,549.99

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	312,003.05	1,010,567.20	1,010,567.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-32,378.06	-50,652.77	-36,549.99
Total Projected Indirect 2006-2007 (Numerator)	344,381.11	1,061,219.97	1,047,117.19
Direct Costs	8,121,080.34	7,422,516.19	7,422,516.19
Rate for 2006-2007 **	4.24*	14.30*	14.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 02010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

AuTrain-Onota Public Schools
P.O. Box 105
Deerton, MI 49822-0105

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	25,232.00	102,414.00	102,414.00
2002-2003 Fixed Carryforward	0.00	-55,198.00	-55,198.00
Total Indirect Costs	25,232.00	157,612.00	157,612.00
2002-2003 Direct Costs	558,551.00	481,369.00	481,369.00
2004-2005 Rate	4.52*	32.74*	32.74**

Comparison:			
2004-2005 Actual Direct Costs	552,312.05	487,800.54	487,800.54
Indirect costs based on rate ** multiplied by actual direct costs	24,964.50	73,170.08	121,950.14
2004-2005 Actual Indirect Costs	34,714.77	99,226.28	99,226.28
2002-2003 Fixed Carry Forward	0.00	-55,198.00	-55,198.00
Total Indirect Costs	34,714.77	154,424.28	154,424.28
Over/(Under) Recovery	-9,750.27	-81,254.20	-32,474.14

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	34,714.77	99,226.28	99,226.28
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-9,750.27	-81,254.20	-32,474.14
Total Projected Indirect 2006-2007 (Numerator)	44,465.04	180,480.48	131,700.42
Direct Costs	552,312.05	487,800.54	487,800.54
Rate for 2006-2007 **	8.05*	37.00*	27.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 02020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Burt Township School District
P.O. Box 338
Grand Marais, MI 49839-0338

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	6,120.00	95,526.00	95,526.00
2002-2003 Fixed Carryforward	2,737.00	-39,095.00	-39,095.00
Total Indirect Costs	3,383.00	134,621.00	134,621.00
2002-2003 Direct Costs	783,765.00	694,359.00	694,359.00
2004-2005 Rate	0.43*	19.39*	19.39**

Comparison:			
2004-2005 Actual Direct Costs	898,822.09	796,503.23	796,503.23
Indirect costs based on rate ** multiplied by actual direct costs	3,864.93	119,475.48	154,441.98
2004-2005 Actual Indirect Costs	11,458.99	113,777.85	113,777.85
2002-2003 Fixed Carry Forward	2,737.00	-39,095.00	-39,095.00
Total Indirect Costs	8,721.99	152,872.85	152,872.85
Over/(Under) Recovery	-4,857.06	-33,397.37	1,569.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	11,458.99	113,777.85	113,777.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-4,857.06	-33,397.37	1,569.13
Total Projected Indirect 2006-2007 (Numerator)	16,316.05	147,175.22	112,208.72
Direct Costs	898,822.09	796,503.23	796,503.23
Rate for 2006-2007 **	1.82*	18.48*	14.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 02070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Munising Public Schools
411 Elm Avenue
Munising, MI 49862-1183

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	164,655.00	978,301.00	978,301.00
2002-2003 Fixed Carryforward	5,522.00	-109,935.00	-109,935.00
Total Indirect Costs	159,133.00	1,088,236.00	1,088,236.00
2002-2003 Direct Costs	6,936,586.00	6,122,940.00	6,122,940.00
2004-2005 Rate	2.29*	17.77*	17.77**

Comparison:			
2004-2005 Actual Direct Costs	6,883,857.76	6,027,984.57	6,027,984.57
Indirect costs based on rate ** multiplied by actual direct costs	157,640.34	904,197.69	1,071,172.86
2004-2005 Actual Indirect Costs	165,047.38	1,020,920.57	1,020,920.57
2002-2003 Fixed Carry Forward	5,522.00	-109,935.00	-109,935.00
Total Indirect Costs	159,525.38	1,130,855.57	1,130,855.57
Over/(Under) Recovery	-1,885.04	-226,657.88	-59,682.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	165,047.38	1,020,920.57	1,020,920.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,885.04	-226,657.88	-59,682.71
Total Projected Indirect 2006-2007 (Numerator)	166,932.42	1,247,578.45	1,080,603.28
Direct Costs	6,883,857.76	6,027,984.57	6,027,984.57
Rate for 2006-2007 **	2.42*	20.70*	17.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 02080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Superior Central Schools
P.O. Box 148
Eben Junction, MI 49825-0148

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	249,851.00	249,851.00
2002-2003 Fixed Carryforward	2,953.00	34,183.00	34,183.00
Total Indirect Costs	-2,953.00	215,668.00	215,668.00
2002-2003 Direct Costs	3,281,386.00	3,031,535.00	3,031,535.00
2004-2005 Rate	0.00*	7.11*	7.11**

Comparison:			
2004-2005 Actual Direct Costs	3,144,832.10	2,858,391.10	2,858,391.10
Indirect costs based on rate ** multiplied by actual direct costs	0.00	203,231.61	203,231.61
2004-2005 Actual Indirect Costs	5,157.00	291,598.00	291,598.00
2002-2003 Fixed Carry Forward	2,953.00	34,183.00	34,183.00
Total Indirect Costs	2,204.00	257,415.00	257,415.00
Over/(Under) Recovery	0.00	-54,183.39	-54,183.39

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,157.00	291,598.00	291,598.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-54,183.39	-54,183.39
Total Projected Indirect 2006-2007 (Numerator)	5,157.00	345,781.39	345,781.39
Direct Costs	3,144,832.10	2,858,391.10	2,858,391.10
Rate for 2006-2007 **	0.16*	12.10*	12.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Allegan ISD
310 Thomas Street
Allegan, MI 49010-9158

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	934,090.00	2,214,879.00	2,214,879.00
2002-2003 Fixed Carryforward	41,035.00	-269,142.00	-269,142.00
Total Indirect Costs	893,055.00	2,484,021.00	2,484,021.00
2002-2003 Direct Costs	17,905,554.00	16,624,765.00	16,624,765.00
2004-2005 Rate	4.99*	14.94*	14.94**

Comparison:			
2004-2005 Actual Direct Costs	18,660,258.00	17,717,916.25	17,717,916.25
Indirect costs based on rate ** multiplied by actual direct costs	931,146.87	2,647,056.69	2,647,056.69
2004-2005 Actual Indirect Costs	517,853.37	1,460,195.12	1,460,195.12
2002-2003 Fixed Carry Forward	41,035.00	-269,142.00	-269,142.00
Total Indirect Costs	476,818.37	1,729,337.12	1,729,337.12
Over/(Under) Recovery	454,328.50	917,719.57	917,719.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	517,853.37	1,460,195.12	1,460,195.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	454,328.50	917,719.57	917,719.57
Total Projected Indirect 2006-2007 (Numerator)	63,524.87	542,475.55	542,475.55
Direct Costs	18,660,258.00	17,717,916.25	17,717,916.25
Rate for 2006-2007 **	0.34*	3.06*	3.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Plainwell Community Schools
600 School Drive
Plainwell, MI 49080-1582

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	278,662.00	2,449,644.00	2,449,644.00
2002-2003 Fixed Carryforward	43,273.00	-36,835.00	-36,835.00
Total Indirect Costs	235,389.00	2,486,479.00	2,486,479.00
2002-2003 Direct Costs	19,666,321.00	17,495,339.00	17,495,339.00
2004-2005 Rate	1.20*	14.21*	14.21**

Comparison:			
2004-2005 Actual Direct Costs	20,075,633.99	17,712,686.11	17,712,686.11
Indirect costs based on rate ** multiplied by actual direct costs	240,907.61	2,516,972.70	2,516,972.70
2004-2005 Actual Indirect Costs	616,567.33	2,979,515.21	2,979,515.21
2002-2003 Fixed Carry Forward	43,273.00	-36,835.00	-36,835.00
Total Indirect Costs	573,294.33	3,016,350.21	3,016,350.21
Over/(Under) Recovery	-332,386.72	-499,377.51	-499,377.51

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	616,567.33	2,979,515.21	2,979,515.21
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-332,386.72	-499,377.51	-499,377.51
Total Projected Indirect 2006-2007 (Numerator)	948,954.05	3,478,892.72	3,478,892.72
Direct Costs	20,075,633.99	17,712,686.11	17,712,686.11
Rate for 2006-2007 **	4.73*	19.64*	19.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Otsego Public Schools
313 W. Allegan Street
Otsego, MI 49078-1097

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	89,862.00	1,908,004.00	1,908,004.00
2002-2003 Fixed Carryforward	2,961.00	202,345.00	202,345.00
Total Indirect Costs	86,901.00	1,705,659.00	1,705,659.00
2002-2003 Direct Costs	16,575,571.00	14,757,429.00	14,757,429.00
2004-2005 Rate	0.52*	11.56*	11.56**

Comparison:			
2004-2005 Actual Direct Costs	17,445,020.44	15,542,915.52	15,542,915.52
Indirect costs based on rate ** multiplied by actual direct costs	90,714.11	1,796,761.03	1,796,761.03
2004-2005 Actual Indirect Costs	477,843.05	2,379,947.97	2,379,947.97
2002-2003 Fixed Carry Forward	2,961.00	202,345.00	202,345.00
Total Indirect Costs	474,882.05	2,177,602.97	2,177,602.97
Over/(Under) Recovery	-384,167.94	-380,841.94	-380,841.94

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	477,843.05	2,379,947.97	2,379,947.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-384,167.94	-380,841.94	-380,841.94
Total Projected Indirect 2006-2007 (Numerator)	862,010.99	2,760,789.91	2,760,789.91
Direct Costs	17,445,020.44	15,542,915.52	15,542,915.52
Rate for 2006-2007 **	4.94*	17.76*	17.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Allegan Public Schools
550 Fifth Street
Allegan, MI 49010-1698

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	269,625.00	2,465,843.00	2,465,843.00
2002-2003 Fixed Carryforward	-23,876.00	42,788.00	42,788.00
Total Indirect Costs	293,501.00	2,423,055.00	2,423,055.00
2002-2003 Direct Costs	22,020,899.00	19,824,681.00	19,824,681.00
2004-2005 Rate	1.33*	12.22*	12.22**

Comparison:			
2004-2005 Actual Direct Costs	21,973,203.79	19,519,028.38	19,519,028.38
Indirect costs based on rate ** multiplied by actual direct costs	292,243.61	2,385,225.27	2,385,225.27
2004-2005 Actual Indirect Costs	265,446.22	2,719,621.63	2,719,621.63
2002-2003 Fixed Carry Forward	-23,876.00	42,788.00	42,788.00
Total Indirect Costs	289,322.22	2,676,833.63	2,676,833.63
Over/(Under) Recovery	2,921.39	-291,608.36	-291,608.36

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	265,446.22	2,719,621.63	2,719,621.63
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	2,921.39	-291,608.36	-291,608.36
Total Projected Indirect 2006-2007 (Numerator)	262,524.83	3,011,229.99	3,011,229.99
Direct Costs	21,973,203.79	19,519,028.38	19,519,028.38
Rate for 2006-2007 **	1.19*	15.43*	15.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wayland Union Schools
835 East Superior Street
Wayland, MI 49348-9505

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,677,655.00	3,853,354.00	3,853,354.00
2002-2003 Fixed Carryforward	-1,494,732.00	-1,569,940.00	-1,569,940.00
Total Indirect Costs	3,172,387.00	5,423,294.00	5,423,294.00
2002-2003 Direct Costs	21,397,547.00	19,221,848.00	19,221,848.00
2004-2005 Rate	14.83*	28.21*	28.21**

Comparison:			
2004-2005 Actual Direct Costs	22,995,858.88	20,355,499.48	20,355,499.48
Indirect costs based on rate ** multiplied by actual direct costs	3,410,285.87	3,053,324.92	5,088,874.87
2004-2005 Actual Indirect Costs	680,533.76	3,320,893.16	3,320,893.16
2002-2003 Fixed Carry Forward	-1,494,732.00	-1,569,940.00	-1,569,940.00
Total Indirect Costs	2,175,265.76	4,890,833.16	4,890,833.16
Over/(Under) Recovery	1,235,020.11	-1,837,508.24	198,041.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	680,533.76	3,320,893.16	3,320,893.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	1,235,020.11	-1,837,508.24	198,041.71
Total Projected Indirect 2006-2007 (Numerator)	-554,486.35	5,158,401.40	3,122,851.45
Direct Costs	22,995,858.88	20,355,499.48	20,355,499.48
Rate for 2006-2007 **	0.00*	25.34*	15.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fennville Public Schools
P.O. Box 1
Fennville, MI 49408-0001

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	271,697.00	1,370,111.00	1,370,111.00
2002-2003 Fixed Carryforward	-67,261.00	185,707.00	185,707.00
Total Indirect Costs	338,958.00	1,184,404.00	1,184,404.00
2002-2003 Direct Costs	11,819,591.00	10,721,177.00	10,721,177.00
2004-2005 Rate	2.87*	11.05*	11.05**

Comparison:			
2004-2005 Actual Direct Costs	11,143,912.37	9,939,758.67	9,939,758.67
Indirect costs based on rate ** multiplied by actual direct costs	319,830.29	1,098,343.33	1,098,343.33
2004-2005 Actual Indirect Costs	246,382.87	1,450,536.57	1,450,536.57
2002-2003 Fixed Carry Forward	-67,261.00	185,707.00	185,707.00
Total Indirect Costs	313,643.87	1,264,829.57	1,264,829.57
Over/(Under) Recovery	6,186.42	-166,486.24	-166,486.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	246,382.87	1,450,536.57	1,450,536.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	6,186.42	-166,486.24	-166,486.24
Total Projected Indirect 2006-2007 (Numerator)	240,196.45	1,617,022.81	1,617,022.81
Direct Costs	11,143,912.37	9,939,758.67	9,939,758.67
Rate for 2006-2007 **	2.16*	16.27*	16.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Martin Public Schools
P.O. Box 241
Martin, MI 49070-0241

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	185,699.00	626,038.00	626,038.00
2002-2003 Fixed Carryforward	-41,685.00	-30,034.00	-30,034.00
Total Indirect Costs	227,384.00	656,072.00	656,072.00
2002-2003 Direct Costs	5,176,364.00	4,736,025.00	4,736,025.00
2004-2005 Rate	4.39*	13.85*	13.85**

Comparison:			
2004-2005 Actual Direct Costs	5,140,025.24	4,699,351.35	4,699,351.35
Indirect costs based on rate ** multiplied by actual direct costs	225,647.11	650,860.16	650,860.16
2004-2005 Actual Indirect Costs	208,648.28	649,322.17	649,322.17
2002-2003 Fixed Carry Forward	-41,685.00	-30,034.00	-30,034.00
Total Indirect Costs	250,333.28	679,356.17	679,356.17
Over/(Under) Recovery	-24,686.17	-28,496.01	-28,496.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	208,648.28	649,322.17	649,322.17
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-24,686.17	-28,496.01	-28,496.01
Total Projected Indirect 2006-2007 (Numerator)	233,334.45	677,818.18	677,818.18
Direct Costs	5,140,025.24	4,699,351.35	4,699,351.35
Rate for 2006-2007 **	4.54*	14.42*	14.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hopkins Public Schools
P.O. Box 278
Hopkins, MI 49328-0278

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	300,147.00	1,539,691.00	1,539,691.00
2002-2003 Fixed Carryforward	46,127.00	-452,189.00	-452,189.00
Total Indirect Costs	254,020.00	1,991,880.00	1,991,880.00
2002-2003 Direct Costs	9,969,377.00	8,729,833.00	8,729,833.00
2004-2005 Rate	2.55*	22.82*	22.82**

Comparison:			
2004-2005 Actual Direct Costs	10,428,476.80	9,195,549.36	9,195,549.36
Indirect costs based on rate ** multiplied by actual direct costs	265,926.16	1,379,332.40	2,098,424.36
2004-2005 Actual Indirect Costs	427,182.28	1,660,109.72	1,660,109.72
2002-2003 Fixed Carry Forward	46,127.00	-452,189.00	-452,189.00
Total Indirect Costs	381,055.28	2,112,298.72	2,112,298.72
Over/(Under) Recovery	-115,129.12	-732,966.32	-13,874.36

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	427,182.28	1,660,109.72	1,660,109.72
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-115,129.12	-732,966.32	-13,874.36
Total Projected Indirect 2006-2007 (Numerator)	542,311.40	2,393,076.04	1,673,984.08
Direct Costs	10,428,476.80	9,195,549.36	9,195,549.36
Rate for 2006-2007 **	5.20*	26.02*	18.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Saugatuck Public Schools
P.O. Box 818
Douglas, MI 49406-0818

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	206,569.00	843,601.00	843,601.00
2002-2003 Fixed Carryforward	-121,841.00	-160,268.00	-160,268.00
Total Indirect Costs	328,410.00	1,003,869.00	1,003,869.00
2002-2003 Direct Costs	6,253,452.00	5,616,420.00	5,616,420.00
2004-2005 Rate	5.25*	17.87*	17.87**

Comparison:			
2004-2005 Actual Direct Costs	7,056,458.86	6,371,314.90	6,371,314.90
Indirect costs based on rate ** multiplied by actual direct costs	370,464.09	955,697.24	1,138,553.97
2004-2005 Actual Indirect Costs	402,914.83	1,088,058.79	1,088,058.79
2002-2003 Fixed Carry Forward	-121,841.00	-160,268.00	-160,268.00
Total Indirect Costs	524,755.83	1,248,326.79	1,248,326.79
Over/(Under) Recovery	-154,291.74	-292,629.55	-109,772.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	402,914.83	1,088,058.79	1,088,058.79
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-154,291.74	-292,629.55	-109,772.82
Total Projected Indirect 2006-2007 (Numerator)	557,206.57	1,380,688.34	1,197,831.61
Direct Costs	7,056,458.86	6,371,314.90	6,371,314.90
Rate for 2006-2007 **	7.90*	21.67*	18.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hamilton Community Schools
P.O. Box 300
Hamilton, MI 49419-0300

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	410,955.00	2,572,017.00	2,572,017.00
2002-2003 Fixed Carryforward	58,710.00	-553,187.00	-553,187.00
Total Indirect Costs	352,245.00	3,125,204.00	3,125,204.00
2002-2003 Direct Costs	17,163,900.00	15,002,838.00	15,002,838.00
2004-2005 Rate	2.05*	20.83*	20.83**

Comparison:			
2004-2005 Actual Direct Costs	19,489,995.30	17,128,239.91	17,128,239.91
Indirect costs based on rate ** multiplied by actual direct costs	399,544.90	2,569,235.99	3,567,812.37
2004-2005 Actual Indirect Costs	336,084.50	2,697,839.89	2,697,839.89
2002-2003 Fixed Carry Forward	58,710.00	-553,187.00	-553,187.00
Total Indirect Costs	277,374.50	3,251,026.89	3,251,026.89
Over/(Under) Recovery	122,170.40	-681,790.90	316,785.48

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	336,084.50	2,697,839.89	2,697,839.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	122,170.40	-681,790.90	316,785.48
Total Projected Indirect 2006-2007 (Numerator)	213,914.10	3,379,630.79	2,381,054.41
Direct Costs	19,489,995.30	17,128,239.91	17,128,239.91
Rate for 2006-2007 **	1.10*	19.73*	13.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03440
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Glenn Public School District
P.O. Box 68
Glenn, MI 49416-0068

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	20,443.00	48,891.00	48,891.00
2002-2003 Fixed Carryforward	-12,195.00	-26,182.00	-26,182.00
Total Indirect Costs	32,638.00	75,073.00	75,073.00
2002-2003 Direct Costs	219,430.00	190,982.00	190,982.00
2004-2005 Rate	14.87*	39.31*	39.31**

Comparison:			
2004-2005 Actual Direct Costs	233,714.20	194,205.59	194,205.59
Indirect costs based on rate ** multiplied by actual direct costs	34,753.30	29,130.84	48,551.40
2004-2005 Actual Indirect Costs	6,977.06	46,485.67	46,485.67
2002-2003 Fixed Carry Forward	-12,195.00	-26,182.00	-26,182.00
Total Indirect Costs	19,172.06	72,667.67	72,667.67
Over/(Under) Recovery	15,581.24	-43,536.83	-24,116.27

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,977.06	46,485.67	46,485.67
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	15,581.24	-43,536.83	-24,116.27
Total Projected Indirect 2006-2007 (Numerator)	-8,604.18	90,022.50	70,601.94
Direct Costs	233,714.20	194,205.59	194,205.59
Rate for 2006-2007 **	0.00*	46.35*	36.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Discovery Elementary School
P.O. Box 990
Fennville, MI 49408-0990

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	21,449.00	72,062.00	72,062.00
2002-2003 Fixed Carryforward	8,157.00	-120,343.00	-120,343.00
Total Indirect Costs	13,292.00	192,405.00	192,405.00
2002-2003 Direct Costs	723,122.00	672,509.00	672,509.00
2004-2005 Rate	1.84*	28.61*	28.61**

Comparison:			
2004-2005 Actual Direct Costs	717,259.76	658,120.25	658,120.25
Indirect costs based on rate ** multiplied by actual direct costs	13,197.58	98,718.04	164,530.06
2004-2005 Actual Indirect Costs	6,680.05	65,819.56	65,819.56
2002-2003 Fixed Carry Forward	8,157.00	-120,343.00	-120,343.00
Total Indirect Costs	-1,476.95	186,162.56	186,162.56
Over/(Under) Recovery	14,674.53	-87,444.52	-21,632.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,680.05	65,819.56	65,819.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	14,674.53	-87,444.52	-21,632.50
Total Projected Indirect 2006-2007 (Numerator)	-7,994.48	153,264.08	87,452.06
Direct Costs	717,259.76	658,120.25	658,120.25
Rate for 2006-2007 **	0.00*	23.29*	13.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 03902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Outlook Academy
310 Thomas Street
Allegan, MI 49010

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	10,066.00	59,947.00	59,947.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	10,066.00	59,947.00	59,947.00
2002-2003 Direct Costs	273,651.00	223,770.00	223,770.00
2004-2005 Rate	3.68*	26.79*	26.79**

Comparison:			
2004-2005 Actual Direct Costs	231,234.36	194,181.11	194,181.11
Indirect costs based on rate ** multiplied by actual direct costs	8,509.42	29,127.17	48,545.28
2004-2005 Actual Indirect Costs	6,796.29	43,849.54	43,849.54
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,796.29	43,849.54	43,849.54
Over/(Under) Recovery	1,713.13	-14,722.37	4,695.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,796.29	43,849.54	43,849.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	1,713.13	-14,722.37	4,695.74
Total Projected Indirect 2006-2007 (Numerator)	5,083.16	58,571.91	39,153.80
Direct Costs	231,234.36	194,181.11	194,181.11
Rate for 2006-2007 **	2.20*	30.16*	20.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 04000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Alpena-Montmorency-Alcona ESD
2118 US-23 South
Alpena, MI 49707-4542

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	426,902.00	741,411.00	741,411.00
2002-2003 Fixed Carryforward	-5,452.00	-599,377.00	-599,377.00
Total Indirect Costs	432,354.00	1,340,788.00	1,340,788.00
2002-2003 Direct Costs	5,002,673.00	4,688,164.00	4,688,164.00
2004-2005 Rate	8.64*	28.60*	28.60**

Comparison:			
2004-2005 Actual Direct Costs	6,710,084.68	6,483,090.38	6,483,090.38
Indirect costs based on rate ** multiplied by actual direct costs	579,751.32	972,463.56	1,620,772.60
2004-2005 Actual Indirect Costs	502,929.48	729,923.78	729,923.78
2002-2003 Fixed Carry Forward	-5,452.00	-599,377.00	-599,377.00
Total Indirect Costs	508,381.48	1,329,300.78	1,329,300.78
Over/(Under) Recovery	71,369.84	-356,837.22	291,471.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	502,929.48	729,923.78	729,923.78
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	71,369.84	-356,837.22	291,471.82
Total Projected Indirect 2006-2007 (Numerator)	431,559.64	1,086,761.00	438,451.96
Direct Costs	6,710,084.68	6,483,090.38	6,483,090.38
Rate for 2006-2007 **	6.43*	16.76*	6.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 04010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Alpena Public Schools
2373 Gordon Road
Alpena, MI 49707-4627

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,470,240.00	5,275,519.00	5,275,519.00
2002-2003 Fixed Carryforward	173,354.00	-2,094,264.00	-2,094,264.00
Total Indirect Costs	1,296,886.00	7,369,783.00	7,369,783.00
2002-2003 Direct Costs	37,675,491.00	33,870,212.00	33,870,212.00
2004-2005 Rate	3.44*	21.76*	21.76**

Comparison:			
2004-2005 Actual Direct Costs	37,165,962.47	33,434,694.34	33,434,694.34
Indirect costs based on rate ** multiplied by actual direct costs	1,278,509.11	5,015,204.15	7,275,389.49
2004-2005 Actual Indirect Costs	1,348,572.87	5,079,841.00	5,079,841.00
2002-2003 Fixed Carry Forward	173,354.00	-2,094,264.00	-2,094,264.00
Total Indirect Costs	1,175,218.87	7,174,105.00	7,174,105.00
Over/(Under) Recovery	103,290.24	-2,158,900.85	101,284.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,348,572.87	5,079,841.00	5,079,841.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	103,290.24	-2,158,900.85	101,284.49
Total Projected Indirect 2006-2007 (Numerator)	1,245,282.63	7,238,741.85	4,978,556.51
Direct Costs	37,165,962.47	33,434,694.34	33,434,694.34
Rate for 2006-2007 **	3.35*	21.65*	14.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 04901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bingham Academy
555 South Fifth Street
Alpena, MI 49707

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	920,770.02	683,791.16	683,791.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	6,835.35	243,814.21	243,814.21
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,835.35	243,814.21	243,814.21
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,835.35	243,814.21	243,814.21
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	6,835.35	243,814.21	243,814.21
Direct Costs	920,770.02	683,791.16	683,791.16
Rate for 2006-2007 **	0.74*	35.66*	35.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 05010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Alba Public Schools
P.O. Box 10
Alba, MI 49611-0010

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	51,431.00	204,582.00	204,582.00
2002-2003 Fixed Carryforward	-8,557.00	-65,065.00	-65,065.00
Total Indirect Costs	59,988.00	269,647.00	269,647.00
2002-2003 Direct Costs	1,448,452.00	1,295,301.00	1,295,301.00
2004-2005 Rate	4.14*	20.82*	20.82**

Comparison:			
2004-2005 Actual Direct Costs	1,443,126.03	1,253,386.57	1,253,386.57
Indirect costs based on rate ** multiplied by actual direct costs	59,745.42	188,007.99	260,955.08
2004-2005 Actual Indirect Costs	65,819.44	255,558.90	255,558.90
2002-2003 Fixed Carry Forward	-8,557.00	-65,065.00	-65,065.00
Total Indirect Costs	74,376.44	320,623.90	320,623.90
Over/(Under) Recovery	-14,631.02	-132,615.91	-59,668.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	65,819.44	255,558.90	255,558.90
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-14,631.02	-132,615.91	-59,668.82
Total Projected Indirect 2006-2007 (Numerator)	80,450.46	388,174.81	315,227.72
Direct Costs	1,443,126.03	1,253,386.57	1,253,386.57
Rate for 2006-2007 **	5.57*	30.97*	25.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 05035
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Central Lake Public Schools
P.O. Box 128
Central Lake, MI 49622-0128

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	115,307.00	485,875.00	485,875.00
2002-2003 Fixed Carryforward	-9,615.00	-25,614.00	-25,614.00
Total Indirect Costs	124,922.00	511,489.00	511,489.00
2002-2003 Direct Costs	4,053,304.00	3,682,736.00	3,682,736.00
2004-2005 Rate	3.08*	13.89*	13.89**

Comparison:			
2004-2005 Actual Direct Costs	4,209,773.70	3,848,231.36	3,848,231.36
Indirect costs based on rate ** multiplied by actual direct costs	129,661.03	534,519.34	534,519.34
2004-2005 Actual Indirect Costs	196,323.84	557,866.18	557,866.18
2002-2003 Fixed Carry Forward	-9,615.00	-25,614.00	-25,614.00
Total Indirect Costs	205,938.84	583,480.18	583,480.18
Over/(Under) Recovery	-76,277.81	-48,960.84	-48,960.84

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	196,323.84	557,866.18	557,866.18
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-76,277.81	-48,960.84	-48,960.84
Total Projected Indirect 2006-2007 (Numerator)	272,601.65	606,827.02	606,827.02
Direct Costs	4,209,773.70	3,848,231.36	3,848,231.36
Rate for 2006-2007 **	6.48*	15.77*	15.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 05040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bellaire Public Schools
204 W. Forest Home Avenue
Bellaire, MI 49615-9501

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	132,405.00	576,911.00	576,911.00
2002-2003 Fixed Carryforward	72,272.00	35,826.00	35,826.00
Total Indirect Costs	60,133.00	541,085.00	541,085.00
2002-2003 Direct Costs	4,891,182.00	4,446,676.00	4,446,676.00
2004-2005 Rate	1.23*	12.17*	12.17**

Comparison:			
2004-2005 Actual Direct Costs	4,926,645.44	4,505,674.22	4,505,674.22
Indirect costs based on rate ** multiplied by actual direct costs	60,597.74	548,340.55	548,340.55
2004-2005 Actual Indirect Costs	174,501.12	595,472.34	595,472.34
2002-2003 Fixed Carry Forward	72,272.00	35,826.00	35,826.00
Total Indirect Costs	102,229.12	559,646.34	559,646.34
Over/(Under) Recovery	-41,631.38	-11,305.79	-11,305.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	174,501.12	595,472.34	595,472.34
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-41,631.38	-11,305.79	-11,305.79
Total Projected Indirect 2006-2007 (Numerator)	216,132.50	606,778.13	606,778.13
Direct Costs	4,926,645.44	4,505,674.22	4,505,674.22
Rate for 2006-2007 **	4.39*	13.47*	13.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 05060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Elk Rapids Schools
707 E. 3rd Street
Elk Rapids, MI 49629-9760

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	167,818.00	1,208,221.00	1,208,221.00
2002-2003 Fixed Carryforward	-34,636.00	-64,999.00	-64,999.00
Total Indirect Costs	202,454.00	1,273,220.00	1,273,220.00
2002-2003 Direct Costs	10,943,571.00	9,903,168.00	9,903,168.00
2004-2005 Rate	1.85*	12.86*	12.86**

Comparison:			
2004-2005 Actual Direct Costs	11,180,810.97	10,003,558.52	10,003,558.52
Indirect costs based on rate ** multiplied by actual direct costs	206,845.00	1,286,457.63	1,286,457.63
2004-2005 Actual Indirect Costs	305,066.97	1,482,319.42	1,482,319.42
2002-2003 Fixed Carry Forward	-34,636.00	-64,999.00	-64,999.00
Total Indirect Costs	339,702.97	1,547,318.42	1,547,318.42
Over/(Under) Recovery	-132,857.97	-260,860.79	-260,860.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	305,066.97	1,482,319.42	1,482,319.42
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-132,857.97	-260,860.79	-260,860.79
Total Projected Indirect 2006-2007 (Numerator)	437,924.94	1,743,180.21	1,743,180.21
Direct Costs	11,180,810.97	10,003,558.52	10,003,558.52
Rate for 2006-2007 **	3.92*	17.43*	17.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 05065
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ellsworth Community School
9467 Park Street
Ellsworth, MI 49729-9679

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	35,499.00	214,549.00	214,549.00
2002-2003 Fixed Carryforward	-4,587.00	-7,512.00	-7,512.00
Total Indirect Costs	40,086.00	222,061.00	222,061.00
2002-2003 Direct Costs	1,958,219.00	1,779,169.00	1,779,169.00
2004-2005 Rate	2.05*	12.48*	12.48**

Comparison:			
2004-2005 Actual Direct Costs	2,205,279.97	2,006,676.31	2,006,676.31
Indirect costs based on rate ** multiplied by actual direct costs	45,208.24	250,433.20	250,433.20
2004-2005 Actual Indirect Costs	30,648.75	229,252.41	229,252.41
2002-2003 Fixed Carry Forward	-4,587.00	-7,512.00	-7,512.00
Total Indirect Costs	35,235.75	236,764.41	236,764.41
Over/(Under) Recovery	9,972.49	13,668.79	13,668.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	30,648.75	229,252.41	229,252.41
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	9,972.49	13,668.79	13,668.79
Total Projected Indirect 2006-2007 (Numerator)	20,676.26	215,583.62	215,583.62
Direct Costs	2,205,279.97	2,006,676.31	2,006,676.31
Rate for 2006-2007 **	0.94*	10.74*	10.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 05070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mancelona Public Schools
P.O. Box 739
Mancelona, MI 49659-0739

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	247,364.00	981,816.00	981,816.00
2002-2003 Fixed Carryforward	-2,079.00	-66,975.00	-66,975.00
Total Indirect Costs	249,443.00	1,048,791.00	1,048,791.00
2002-2003 Direct Costs	8,258,047.00	7,523,595.00	7,523,595.00
2004-2005 Rate	3.02*	13.94*	13.94**

Comparison:			
2004-2005 Actual Direct Costs	9,606,010.72	8,660,991.17	8,660,991.17
Indirect costs based on rate ** multiplied by actual direct costs	290,101.52	1,207,342.17	1,207,342.17
2004-2005 Actual Indirect Costs	321,039.53	1,266,059.08	1,266,059.08
2002-2003 Fixed Carry Forward	-2,079.00	-66,975.00	-66,975.00
Total Indirect Costs	323,118.53	1,333,034.08	1,333,034.08
Over/(Under) Recovery	-33,017.01	-125,691.91	-125,691.91

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	321,039.53	1,266,059.08	1,266,059.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-33,017.01	-125,691.91	-125,691.91
Total Projected Indirect 2006-2007 (Numerator)	354,056.54	1,391,750.99	1,391,750.99
Direct Costs	9,606,010.72	8,660,991.17	8,660,991.17
Rate for 2006-2007 **	3.69*	16.07*	16.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 05901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Concord Academy: Antrim
5055 Corey Road
Mancelona, MI 49659-9467

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	91,617.00	91,617.00
2002-2003 Fixed Carryforward	0.00	-26,600.00	-26,600.00
Total Indirect Costs	0.00	118,217.00	118,217.00
2002-2003 Direct Costs	1,341,608.00	1,249,991.00	1,249,991.00
2004-2005 Rate	0.00*	9.46*	9.46**

Comparison:			
2004-2005 Actual Direct Costs	1,040,345.00	959,516.00	959,516.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	90,770.21	90,770.21
2004-2005 Actual Indirect Costs	0.00	80,829.00	80,829.00
2002-2003 Fixed Carry Forward	0.00	-26,600.00	-26,600.00
Total Indirect Costs	0.00	107,429.00	107,429.00
Over/(Under) Recovery	0.00	-16,658.79	-16,658.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	80,829.00	80,829.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-16,658.79	-16,658.79
Total Projected Indirect 2006-2007 (Numerator)	0.00	97,487.79	97,487.79
Direct Costs	1,040,345.00	959,516.00	959,516.00
Rate for 2006-2007 **	0.00*	10.16*	10.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 06010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Arenac Eastern School District
P.O. Box 98
Twining, MI 48766-0098

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	20,404.00	323,309.00	323,309.00
2002-2003 Fixed Carryforward	0.00	5,170.00	5,170.00
Total Indirect Costs	20,404.00	318,139.00	318,139.00
2002-2003 Direct Costs	3,503,099.00	3,200,194.00	3,200,194.00
2004-2005 Rate	0.58*	9.94*	9.94**

Comparison:			
2004-2005 Actual Direct Costs	3,349,952.40	3,007,676.29	3,007,676.29
Indirect costs based on rate ** multiplied by actual direct costs	19,429.72	298,963.02	298,963.02
2004-2005 Actual Indirect Costs	41,728.95	384,005.06	384,005.06
2002-2003 Fixed Carry Forward	0.00	5,170.00	5,170.00
Total Indirect Costs	41,728.95	378,835.06	378,835.06
Over/(Under) Recovery	-22,299.23	-79,872.04	-79,872.04

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	41,728.95	384,005.06	384,005.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-22,299.23	-79,872.04	-79,872.04
Total Projected Indirect 2006-2007 (Numerator)	64,028.18	463,877.10	463,877.10
Direct Costs	3,349,952.40	3,007,676.29	3,007,676.29
Rate for 2006-2007 **	1.91*	15.42*	15.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 06020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Au Gres-Sims School District
P.O. Box 648
Au Gres, MI 48703

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	108,943.00	475,438.00	475,438.00
2002-2003 Fixed Carryforward	129.00	-23,331.00	-23,331.00
Total Indirect Costs	108,814.00	498,769.00	498,769.00
2002-2003 Direct Costs	4,081,301.00	3,714,806.00	3,714,806.00
2004-2005 Rate	2.67*	13.43*	13.43**

Comparison:			
2004-2005 Actual Direct Costs	4,166,061.05	3,740,759.36	3,740,759.36
Indirect costs based on rate ** multiplied by actual direct costs	111,233.83	502,383.98	502,383.98
2004-2005 Actual Indirect Costs	93,739.11	519,040.80	519,040.80
2002-2003 Fixed Carry Forward	129.00	-23,331.00	-23,331.00
Total Indirect Costs	93,610.11	542,371.80	542,371.80
Over/(Under) Recovery	17,623.72	-39,987.82	-39,987.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	93,739.11	519,040.80	519,040.80
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	17,623.72	-39,987.82	-39,987.82
Total Projected Indirect 2006-2007 (Numerator)	76,115.39	559,028.62	559,028.62
Direct Costs	4,166,061.05	3,740,759.36	3,740,759.36
Rate for 2006-2007 **	1.83*	14.94*	14.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 06050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Standish-Sterling Community Schools
3789 Wyatt Road
Standish, MI 48658-9120

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	256,445.00	1,627,394.00	1,627,394.00
2002-2003 Fixed Carryforward	8,348.00	-476,146.00	-476,146.00
Total Indirect Costs	248,097.00	2,103,540.00	2,103,540.00
2002-2003 Direct Costs	13,866,913.00	12,495,964.00	12,495,964.00
2004-2005 Rate	1.79*	16.83*	16.83**

Comparison:			
2004-2005 Actual Direct Costs	14,878,231.84	13,286,730.97	13,286,730.97
Indirect costs based on rate ** multiplied by actual direct costs	266,320.35	1,993,009.65	2,236,156.82
2004-2005 Actual Indirect Costs	422,735.33	2,014,236.20	2,014,236.20
2002-2003 Fixed Carry Forward	8,348.00	-476,146.00	-476,146.00
Total Indirect Costs	414,387.33	2,490,382.20	2,490,382.20
Over/(Under) Recovery	-148,066.98	-497,372.55	-254,225.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	422,735.33	2,014,236.20	2,014,236.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-148,066.98	-497,372.55	-254,225.38
Total Projected Indirect 2006-2007 (Numerator)	570,802.31	2,511,608.75	2,268,461.58
Direct Costs	14,878,231.84	13,286,730.97	13,286,730.97
Rate for 2006-2007 **	3.84*	18.90*	17.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 07010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Arvon Township School District
HCR 1 Box 825
Skanee, MI 49962-9713

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	22,745.00	22,745.00
2002-2003 Fixed Carryforward	0.00	-2,094.00	-2,094.00
Total Indirect Costs	0.00	24,839.00	24,839.00
2002-2003 Direct Costs	265,972.00	243,227.00	243,227.00
2004-2005 Rate	0.00*	10.21*	10.21**

Comparison:			
2004-2005 Actual Direct Costs	261,167.00	235,288.00	235,288.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	24,022.90	24,022.90
2004-2005 Actual Indirect Costs	10,384.00	36,263.00	36,263.00
2002-2003 Fixed Carry Forward	0.00	-2,094.00	-2,094.00
Total Indirect Costs	10,384.00	38,357.00	38,357.00
Over/(Under) Recovery	0.00	-14,334.10	-14,334.10

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	10,384.00	36,263.00	36,263.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-14,334.10	-14,334.10
Total Projected Indirect 2006-2007 (Numerator)	10,384.00	50,597.10	50,597.10
Direct Costs	261,167.00	235,288.00	235,288.00
Rate for 2006-2007 **	3.98*	21.50*	21.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 07020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Baraga Area Schools
P.O. Box 428
Baraga, MI 49908-0428

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	73,848.00	593,141.00	593,141.00
2002-2003 Fixed Carryforward	-7,120.00	-85,417.00	-85,417.00
Total Indirect Costs	80,968.00	678,558.00	678,558.00
2002-2003 Direct Costs	4,638,992.00	4,119,699.00	4,119,699.00
2004-2005 Rate	1.75*	16.47*	16.47**

Comparison:			
2004-2005 Actual Direct Costs	5,238,719.77	4,661,347.26	4,661,347.26
Indirect costs based on rate ** multiplied by actual direct costs	91,677.60	699,202.09	767,723.89
2004-2005 Actual Indirect Costs	116,672.33	694,044.84	694,044.84
2002-2003 Fixed Carry Forward	-7,120.00	-85,417.00	-85,417.00
Total Indirect Costs	123,792.33	779,461.84	779,461.84
Over/(Under) Recovery	-32,114.73	-80,259.75	-11,737.95

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	116,672.33	694,044.84	694,044.84
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-32,114.73	-80,259.75	-11,737.95
Total Projected Indirect 2006-2007 (Numerator)	148,787.06	774,304.59	705,782.79
Direct Costs	5,238,719.77	4,661,347.26	4,661,347.26
Rate for 2006-2007 **	2.84*	16.61*	15.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education

School District 07040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

L'Anse Area Schools
201 N. 4th Street
L'Anse, MI 49946-1447

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	114,728.00	790,560.00	790,560.00
2002-2003 Fixed Carryforward	1,958.00	-49,180.00	-49,180.00
Total Indirect Costs	112,770.00	839,740.00	839,740.00
2002-2003 Direct Costs	6,210,001.00	5,534,169.00	5,534,169.00
2004-2005 Rate	1.82*	15.17*	15.17**

Comparison:			
2004-2005 Actual Direct Costs	6,152,540.09	5,464,471.72	5,464,471.72
Indirect costs based on rate ** multiplied by actual direct costs	111,976.23	819,670.76	828,960.36
2004-2005 Actual Indirect Costs	256,588.64	944,657.01	944,657.01
2002-2003 Fixed Carry Forward	1,958.00	-49,180.00	-49,180.00
Total Indirect Costs	254,630.64	993,837.01	993,837.01
Over/(Under) Recovery	-142,654.41	-174,166.25	-164,876.65

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	256,588.64	944,657.01	944,657.01
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-142,654.41	-174,166.25	-164,876.65
Total Projected Indirect 2006-2007 (Numerator)	399,243.05	1,118,823.26	1,109,533.66
Direct Costs	6,152,540.09	5,464,471.72	5,464,471.72
Rate for 2006-2007 **	6.49*	20.47*	20.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 08000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Barry ISD
535 W. Woodlawn Avenue
Hastings, MI 49058-1038

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	173,267.00	230,088.00	230,088.00
2002-2003 Fixed Carryforward	35,848.00	28,101.00	28,101.00
Total Indirect Costs	137,419.00	201,987.00	201,987.00
2002-2003 Direct Costs	2,817,853.00	2,761,032.00	2,761,032.00
2004-2005 Rate	4.88*	7.32*	7.32**

Comparison:			
2004-2005 Actual Direct Costs	4,189,772.62	4,141,238.55	4,141,238.55
Indirect costs based on rate ** multiplied by actual direct costs	204,460.90	303,138.66	303,138.66
2004-2005 Actual Indirect Costs	212,348.15	260,882.22	260,882.22
2002-2003 Fixed Carry Forward	35,848.00	28,101.00	28,101.00
Total Indirect Costs	176,500.15	232,781.22	232,781.22
Over/(Under) Recovery	27,960.75	70,357.44	70,357.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	212,348.15	260,882.22	260,882.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	27,960.75	70,357.44	70,357.44
Total Projected Indirect 2006-2007 (Numerator)	184,387.40	190,524.78	190,524.78
Direct Costs	4,189,772.62	4,141,238.55	4,141,238.55
Rate for 2006-2007 **	4.40*	4.60*	4.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 08010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Delton-Kellogg School District
327 N. Grove Street
Delton, MI 49046-9771

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	201,574.00	1,765,991.00	1,765,991.00
2002-2003 Fixed Carryforward	-118,153.00	82,178.00	82,178.00
Total Indirect Costs	319,727.00	1,683,813.00	1,683,813.00
2002-2003 Direct Costs	15,739,770.00	14,175,353.00	14,175,353.00
2004-2005 Rate	2.03*	11.88*	11.88**

Comparison:			
2004-2005 Actual Direct Costs	15,182,124.75	13,526,278.52	13,526,278.52
Indirect costs based on rate ** multiplied by actual direct costs	308,197.13	1,606,921.89	1,606,921.89
2004-2005 Actual Indirect Costs	414,975.55	2,070,821.78	2,070,821.78
2002-2003 Fixed Carry Forward	-118,153.00	82,178.00	82,178.00
Total Indirect Costs	533,128.55	1,988,643.78	1,988,643.78
Over/(Under) Recovery	-224,931.42	-381,721.89	-381,721.89

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	414,975.55	2,070,821.78	2,070,821.78
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-224,931.42	-381,721.89	-381,721.89
Total Projected Indirect 2006-2007 (Numerator)	639,906.97	2,452,543.67	2,452,543.67
Direct Costs	15,182,124.75	13,526,278.52	13,526,278.52
Rate for 2006-2007 **	4.21*	18.13*	18.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 08030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hastings Area School District
232 W. Grand Street
Hastings, MI 49058-2298

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	269,477.00	2,870,431.00	2,870,431.00
2002-2003 Fixed Carryforward	-119,118.00	-139,634.00	-139,634.00
Total Indirect Costs	388,595.00	3,010,065.00	3,010,065.00
2002-2003 Direct Costs	24,113,725.00	21,512,771.00	21,512,771.00
2004-2005 Rate	1.61*	13.99*	13.99**

Comparison:			
2004-2005 Actual Direct Costs	24,007,104.11	21,133,276.35	21,133,276.35
Indirect costs based on rate ** multiplied by actual direct costs	386,514.38	2,956,545.36	2,956,545.36
2004-2005 Actual Indirect Costs	633,577.20	3,507,404.96	3,507,404.96
2002-2003 Fixed Carry Forward	-119,118.00	-139,634.00	-139,634.00
Total Indirect Costs	752,695.20	3,647,038.96	3,647,038.96
Over/(Under) Recovery	-366,180.82	-690,493.60	-690,493.60

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	633,577.20	3,507,404.96	3,507,404.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-366,180.82	-690,493.60	-690,493.60
Total Projected Indirect 2006-2007 (Numerator)	999,758.02	4,197,898.56	4,197,898.56
Direct Costs	24,007,104.11	21,133,276.35	21,133,276.35
Rate for 2006-2007 **	4.16*	19.86*	19.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 08050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Thornapple Kellogg School District
10051 Green Lake Road
Middleville, MI 49333

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	398,280.00	2,332,571.00	2,332,571.00
2002-2003 Fixed Carryforward	-56,671.00	-158,138.00	-158,138.00
Total Indirect Costs	454,951.00	2,490,709.00	2,490,709.00
2002-2003 Direct Costs	20,095,579.00	18,161,288.00	18,161,288.00
2004-2005 Rate	2.26*	13.71*	13.71**

Comparison:			
2004-2005 Actual Direct Costs	22,414,846.68	20,081,807.25	20,081,807.25
Indirect costs based on rate ** multiplied by actual direct costs	506,575.53	2,753,215.77	2,753,215.77
2004-2005 Actual Indirect Costs	518,284.96	2,851,324.39	2,851,324.39
2002-2003 Fixed Carry Forward	-56,671.00	-158,138.00	-158,138.00
Total Indirect Costs	574,955.96	3,009,462.39	3,009,462.39
Over/(Under) Recovery	-68,380.43	-256,246.62	-256,246.62

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	518,284.96	2,851,324.39	2,851,324.39
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-68,380.43	-256,246.62	-256,246.62
Total Projected Indirect 2006-2007 (Numerator)	586,665.39	3,107,571.01	3,107,571.01
Direct Costs	22,414,846.68	20,081,807.25	20,081,807.25
Rate for 2006-2007 **	2.62*	15.47*	15.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 09000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bay-Arenac ISD
4228 2 Mile Road
Bay City, MI 48706-2397

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	20,355,372.24	18,923,807.98	18,923,807.98
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	1,739,167.17	3,170,731.43	3,170,731.43
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,739,167.17	3,170,731.43	3,170,731.43
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,739,167.17	3,170,731.43	3,170,731.43
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	1,739,167.17	3,170,731.43	3,170,731.43
Direct Costs	20,355,372.24	18,923,807.98	18,923,807.98
Rate for 2006-2007 **	8.54*	16.76*	16.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 09010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bay City School District
910 N. Walnut Street
Bay City, MI 48706-3773

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,281,865.00	8,283,564.00	8,283,564.00
2002-2003 Fixed Carryforward	555,687.00	-156,585.00	-156,585.00
Total Indirect Costs	726,178.00	8,440,149.00	8,440,149.00
2002-2003 Direct Costs	73,303,145.00	66,301,446.00	66,301,446.00
2004-2005 Rate	0.99*	12.73*	12.73**

Comparison:			
2004-2005 Actual Direct Costs	74,431,401.18	66,430,991.41	66,430,991.41
Indirect costs based on rate ** multiplied by actual direct costs	736,870.87	8,456,665.21	8,456,665.21
2004-2005 Actual Indirect Costs	2,594,503.47	10,594,913.24	10,594,913.24
2002-2003 Fixed Carry Forward	555,687.00	-156,585.00	-156,585.00
Total Indirect Costs	2,038,816.47	10,751,498.24	10,751,498.24
Over/(Under) Recovery	-1,301,945.60	-2,294,833.03	-2,294,833.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,594,503.47	10,594,913.24	10,594,913.24
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,301,945.60	-2,294,833.03	-2,294,833.03
Total Projected Indirect 2006-2007 (Numerator)	3,896,449.07	12,889,746.27	12,889,746.27
Direct Costs	74,431,401.18	66,430,991.41	66,430,991.41
Rate for 2006-2007 **	5.23*	19.40*	19.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 09030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bangor Township Schools
3520 Old Kawkawlin Road
Bay City, MI 48706-2039

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	372,727.00	2,148,891.00	2,148,891.00
2002-2003 Fixed Carryforward	26,235.00	111,964.00	111,964.00
Total Indirect Costs	346,492.00	2,036,927.00	2,036,927.00
2002-2003 Direct Costs	18,730,631.00	16,954,467.00	16,954,467.00
2004-2005 Rate	1.85*	12.01*	12.01**

Comparison:			
2004-2005 Actual Direct Costs	19,751,770.24	17,701,263.92	17,701,263.92
Indirect costs based on rate ** multiplied by actual direct costs	365,407.75	2,125,921.80	2,125,921.80
2004-2005 Actual Indirect Costs	471,134.01	2,521,640.33	2,521,640.33
2002-2003 Fixed Carry Forward	26,235.00	111,964.00	111,964.00
Total Indirect Costs	444,899.01	2,409,676.33	2,409,676.33
Over/(Under) Recovery	-79,491.26	-283,754.53	-283,754.53

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	471,134.01	2,521,640.33	2,521,640.33
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-79,491.26	-283,754.53	-283,754.53
Total Projected Indirect 2006-2007 (Numerator)	550,625.27	2,805,394.86	2,805,394.86
Direct Costs	19,751,770.24	17,701,263.92	17,701,263.92
Rate for 2006-2007 **	2.79*	15.85*	15.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 09050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Essexville-Hampton Public Schools
303 Pine Street
Essexville, MI 48732-1598

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	206,595.00	1,666,377.00	1,666,377.00
2002-2003 Fixed Carryforward	-57,540.00	62,793.00	62,793.00
Total Indirect Costs	264,135.00	1,603,584.00	1,603,584.00
2002-2003 Direct Costs	14,560,722.00	13,100,940.00	13,100,940.00
2004-2005 Rate	1.81*	12.24*	12.24**

Comparison:			
2004-2005 Actual Direct Costs	15,098,054.40	13,555,914.82	13,555,914.82
Indirect costs based on rate ** multiplied by actual direct costs	273,274.78	1,659,243.97	1,659,243.97
2004-2005 Actual Indirect Costs	474,533.47	2,016,673.05	2,016,673.05
2002-2003 Fixed Carry Forward	-57,540.00	62,793.00	62,793.00
Total Indirect Costs	532,073.47	1,953,880.05	1,953,880.05
Over/(Under) Recovery	-258,798.69	-294,636.08	-294,636.08

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	474,533.47	2,016,673.05	2,016,673.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-258,798.69	-294,636.08	-294,636.08
Total Projected Indirect 2006-2007 (Numerator)	733,332.16	2,311,309.13	2,311,309.13
Direct Costs	15,098,054.40	13,555,914.82	13,555,914.82
Rate for 2006-2007 **	4.86*	17.05*	17.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 09090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pinconning Area Schools
605 W. 5th Street
Pinconning, MI 48650-8712

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	268,111.00	1,612,072.00	1,612,072.00
2002-2003 Fixed Carryforward	-35,722.00	-35,275.00	-35,275.00
Total Indirect Costs	303,833.00	1,647,347.00	1,647,347.00
2002-2003 Direct Costs	15,142,256.00	13,798,295.00	13,798,295.00
2004-2005 Rate	2.01*	11.94*	11.94**

Comparison:			
2004-2005 Actual Direct Costs	14,778,908.06	13,409,385.72	13,409,385.72
Indirect costs based on rate ** multiplied by actual direct costs	297,056.05	1,601,080.65	1,601,080.65
2004-2005 Actual Indirect Costs	378,922.49	1,748,444.83	1,748,444.83
2002-2003 Fixed Carry Forward	-35,722.00	-35,275.00	-35,275.00
Total Indirect Costs	414,644.49	1,783,719.83	1,783,719.83
Over/(Under) Recovery	-117,588.44	-182,639.18	-182,639.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	378,922.49	1,748,444.83	1,748,444.83
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-117,588.44	-182,639.18	-182,639.18
Total Projected Indirect 2006-2007 (Numerator)	496,510.93	1,931,084.01	1,931,084.01
Direct Costs	14,778,908.06	13,409,385.72	13,409,385.72
Rate for 2006-2007 **	3.36*	14.40*	14.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 09901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bay-Arenac Community High School
1608 Hudson Street
Essexville, MI 48732-1363

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	11,365.00	69,715.00	69,715.00
2002-2003 Fixed Carryforward	-6,024.00	-4,071.00	-4,071.00
Total Indirect Costs	17,389.00	73,786.00	73,786.00
2002-2003 Direct Costs	1,013,849.00	955,499.00	955,499.00
2004-2005 Rate	1.72*	7.72*	7.72**

Comparison:			
2004-2005 Actual Direct Costs	985,811.49	897,893.53	897,893.53
Indirect costs based on rate ** multiplied by actual direct costs	16,955.96	69,317.38	69,317.38
2004-2005 Actual Indirect Costs	0.00	87,917.96	87,917.96
2002-2003 Fixed Carry Forward	-6,024.00	-4,071.00	-4,071.00
Total Indirect Costs	6,024.00	91,988.96	91,988.96
Over/(Under) Recovery	10,931.96	-22,671.58	-22,671.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	87,917.96	87,917.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	10,931.96	-22,671.58	-22,671.58
Total Projected Indirect 2006-2007 (Numerator)	-10,931.96	110,589.54	110,589.54
Direct Costs	985,811.49	897,893.53	897,893.53
Rate for 2006-2007 **	0.00*	12.32*	12.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 09902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bay County PSA
1110 State Street
Bay City, MI 48706-3669

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	448,423.00	448,423.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	448,423.00	448,423.00
2002-2003 Direct Costs	2,181,121.00	1,732,698.00	1,732,698.00
2004-2005 Rate	0.00*	25.88*	25.88**

Comparison:			
2004-2005 Actual Direct Costs	2,020,023.42	1,853,847.31	1,853,847.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	278,077.10	463,461.83
2004-2005 Actual Indirect Costs	17,512.53	183,688.64	183,688.64
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	17,512.53	183,688.64	183,688.64
Over/(Under) Recovery	0.00	94,388.46	279,773.19

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	17,512.53	183,688.64	183,688.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	94,388.46	279,773.19
Total Projected Indirect 2006-2007 (Numerator)	17,512.53	89,300.18	-96,084.55
Direct Costs	2,020,023.42	1,853,847.31	1,853,847.31
Rate for 2006-2007 **	0.87*	4.82*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 10015
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Benzie County Central Schools
P.O. Box 240
Benzonia, MI 49616-0240

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	376,076.00	1,695,461.00	1,695,461.00
2002-2003 Fixed Carryforward	-151,806.00	-310,151.00	-310,151.00
Total Indirect Costs	527,882.00	2,005,612.00	2,005,612.00
2002-2003 Direct Costs	14,421,246.00	13,101,861.00	13,101,861.00
2004-2005 Rate	3.66*	15.31*	15.31**

Comparison:			
2004-2005 Actual Direct Costs	15,503,656.22	13,884,261.69	13,884,261.69
Indirect costs based on rate ** multiplied by actual direct costs	567,433.82	2,082,639.25	2,125,680.46
2004-2005 Actual Indirect Costs	395,512.89	2,014,907.42	2,014,907.42
2002-2003 Fixed Carry Forward	-151,806.00	-310,151.00	-310,151.00
Total Indirect Costs	547,318.89	2,325,058.42	2,325,058.42
Over/(Under) Recovery	20,114.93	-242,419.17	-199,377.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	395,512.89	2,014,907.42	2,014,907.42
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	20,114.93	-242,419.17	-199,377.96
Total Projected Indirect 2006-2007 (Numerator)	375,397.96	2,257,326.59	2,214,285.38
Direct Costs	15,503,656.22	13,884,261.69	13,884,261.69
Rate for 2006-2007 **	2.42*	16.26*	15.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 10025
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Frankfort-Elberta Area Schools
534 11th Street
Frankfort, MI 49635-9348

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	32,883.00	433,966.00	433,966.00
2002-2003 Fixed Carryforward	55,612.00	129,098.00	129,098.00
Total Indirect Costs	-22,729.00	304,868.00	304,868.00
2002-2003 Direct Costs	4,974,769.00	4,573,686.00	4,573,686.00
2004-2005 Rate	0.00*	6.67*	6.67**

Comparison:			
2004-2005 Actual Direct Costs	4,990,496.19	4,576,852.68	4,576,852.68
Indirect costs based on rate ** multiplied by actual direct costs	0.00	305,276.07	305,276.07
2004-2005 Actual Indirect Costs	78,692.62	492,336.13	492,336.13
2002-2003 Fixed Carry Forward	55,612.00	129,098.00	129,098.00
Total Indirect Costs	23,080.62	363,238.13	363,238.13
Over/(Under) Recovery	0.00	-57,962.06	-57,962.06

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	78,692.62	492,336.13	492,336.13
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-57,962.06	-57,962.06
Total Projected Indirect 2006-2007 (Numerator)	78,692.62	550,298.19	550,298.19
Direct Costs	4,990,496.19	4,576,852.68	4,576,852.68
Rate for 2006-2007 **	1.58*	12.02*	12.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Berrien ISD
711 St. Joseph Avenue
Berrien Springs, MI 49103-1602

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,276,814.00	2,209,032.00	2,209,032.00
2002-2003 Fixed Carryforward	220,680.00	612,368.00	612,368.00
Total Indirect Costs	1,056,134.00	1,596,664.00	1,596,664.00
2002-2003 Direct Costs	24,020,348.00	23,088,130.00	23,088,130.00
2004-2005 Rate	4.40*	6.92*	6.92**

Comparison:			
2004-2005 Actual Direct Costs	30,419,222.12	29,319,538.06	29,319,538.06
Indirect costs based on rate ** multiplied by actual direct costs	1,338,445.77	2,028,912.03	2,028,912.03
2004-2005 Actual Indirect Costs	2,082,299.08	3,181,983.14	3,181,983.14
2002-2003 Fixed Carry Forward	220,680.00	612,368.00	612,368.00
Total Indirect Costs	1,861,619.08	2,569,615.14	2,569,615.14
Over/(Under) Recovery	-523,173.31	-540,703.11	-540,703.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,082,299.08	3,181,983.14	3,181,983.14
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-523,173.31	-540,703.11	-540,703.11
Total Projected Indirect 2006-2007 (Numerator)	2,605,472.39	3,722,686.25	3,722,686.25
Direct Costs	30,419,222.12	29,319,538.06	29,319,538.06
Rate for 2006-2007 **	8.57*	12.70*	12.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Benton Harbor Area Schools
P.O. Box 1107
Benton Harbor, MI 49023-1107

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,473,828.00	6,847,650.00	6,847,650.00
2002-2003 Fixed Carryforward	-292,230.00	-4,383,875.00	-4,383,875.00
Total Indirect Costs	1,766,058.00	11,231,525.00	11,231,525.00
2002-2003 Direct Costs	47,530,028.00	42,156,206.00	42,156,206.00
2004-2005 Rate	3.72*	26.64*	26.64**

Comparison:			
2004-2005 Actual Direct Costs	46,718,297.70	41,183,562.33	41,183,562.33
Indirect costs based on rate ** multiplied by actual direct costs	1,737,920.67	6,177,534.35	10,295,890.58
2004-2005 Actual Indirect Costs	1,911,489.77	7,446,225.14	7,446,225.14
2002-2003 Fixed Carry Forward	-292,230.00	-4,383,875.00	-4,383,875.00
Total Indirect Costs	2,203,719.77	11,830,100.14	11,830,100.14
Over/(Under) Recovery	-465,799.10	-5,652,565.79	-1,534,209.56

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,911,489.77	7,446,225.14	7,446,225.14
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-465,799.10	-5,652,565.79	-1,534,209.56
Total Projected Indirect 2006-2007 (Numerator)	2,377,288.87	13,098,790.93	8,980,434.70
Direct Costs	46,718,297.70	41,183,562.33	41,183,562.33
Rate for 2006-2007 **	5.09*	31.81*	21.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Joseph Public Schools
2214 S. State Street
St. Joseph, MI 49085-1910

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	464,082.00	3,542,831.00	3,542,831.00
2002-2003 Fixed Carryforward	-34,412.00	-6,372,753.00	-6,372,753.00
Total Indirect Costs	498,494.00	9,915,584.00	9,915,584.00
2002-2003 Direct Costs	20,959,511.00	17,880,762.00	17,880,762.00
2004-2005 Rate	2.38*	55.45*	55.45**

Comparison:			
2004-2005 Actual Direct Costs	21,675,854.24	18,485,924.91	18,485,924.91
Indirect costs based on rate ** multiplied by actual direct costs	515,885.33	2,772,888.74	4,621,481.23
2004-2005 Actual Indirect Costs	585,037.28	3,774,966.61	3,774,966.61
2002-2003 Fixed Carry Forward	-34,412.00	-6,372,753.00	-6,372,753.00
Total Indirect Costs	619,449.28	10,147,719.61	10,147,719.61
Over/(Under) Recovery	-103,563.95	-7,374,830.87	-5,526,238.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	585,037.28	3,774,966.61	3,774,966.61
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-103,563.95	-7,374,830.87	-5,526,238.38
Total Projected Indirect 2006-2007 (Numerator)	688,601.23	11,149,797.48	9,301,204.99
Direct Costs	21,675,854.24	18,485,924.91	18,485,924.91
Rate for 2006-2007 **	3.18*	60.32*	50.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lakeshore School District (Berrien)
5771 Cleveland Avenue
Stevensville, MI 49127-9497

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	596,657.00	2,717,629.00	2,717,629.00
2002-2003 Fixed Carryforward	-69,771.00	-897,497.00	-897,497.00
Total Indirect Costs	666,428.00	3,615,126.00	3,615,126.00
2002-2003 Direct Costs	19,094,954.00	16,973,982.00	16,973,982.00
2004-2005 Rate	3.49*	21.30*	21.30**

Comparison:			
2004-2005 Actual Direct Costs	20,508,369.02	18,251,857.16	18,251,857.16
Indirect costs based on rate ** multiplied by actual direct costs	715,742.08	2,737,778.57	3,887,645.58
2004-2005 Actual Indirect Costs	369,450.19	2,625,962.05	2,625,962.05
2002-2003 Fixed Carry Forward	-69,771.00	-897,497.00	-897,497.00
Total Indirect Costs	439,221.19	3,523,459.05	3,523,459.05
Over/(Under) Recovery	276,520.89	-785,680.48	364,186.53

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	369,450.19	2,625,962.05	2,625,962.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	276,520.89	-785,680.48	364,186.53
Total Projected Indirect 2006-2007 (Numerator)	92,929.30	3,411,642.53	2,261,775.52
Direct Costs	20,508,369.02	18,251,857.16	18,251,857.16
Rate for 2006-2007 **	0.45*	18.69*	12.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11033
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

River Valley School District
15480 Three Oaks Road
Three Oaks, MI 49128

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	239,645.00	1,186,757.00	1,186,757.00
2002-2003 Fixed Carryforward	18,525.00	-14,829.00	-14,829.00
Total Indirect Costs	221,120.00	1,201,586.00	1,201,586.00
2002-2003 Direct Costs	8,909,366.00	7,962,254.00	7,962,254.00
2004-2005 Rate	2.48*	15.09*	15.09**

Comparison:			
2004-2005 Actual Direct Costs	8,408,166.22	7,451,514.99	7,451,514.99
Indirect costs based on rate ** multiplied by actual direct costs	208,522.52	1,117,727.25	1,124,433.61
2004-2005 Actual Indirect Costs	340,783.14	1,297,434.37	1,297,434.37
2002-2003 Fixed Carry Forward	18,525.00	-14,829.00	-14,829.00
Total Indirect Costs	322,258.14	1,312,263.37	1,312,263.37
Over/(Under) Recovery	-113,735.62	-194,536.12	-187,829.76

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	340,783.14	1,297,434.37	1,297,434.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-113,735.62	-194,536.12	-187,829.76
Total Projected Indirect 2006-2007 (Numerator)	454,518.76	1,491,970.49	1,485,264.13
Direct Costs	8,408,166.22	7,451,514.99	7,451,514.99
Rate for 2006-2007 **	5.41*	20.02*	19.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Galien Township School District
P.O. Box 248
Galien, MI 49113-0248

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	389,356.00	389,356.00
2002-2003 Fixed Carryforward	0.00	-41,425.00	-41,425.00
Total Indirect Costs	0.00	430,781.00	430,781.00
2002-2003 Direct Costs	3,374,841.00	2,985,485.00	2,985,485.00
2004-2005 Rate	0.00*	14.43*	14.43**

Comparison:			
2004-2005 Actual Direct Costs	1,857,290.86	1,640,509.27	1,640,509.27
Indirect costs based on rate ** multiplied by actual direct costs	0.00	236,725.49	236,725.49
2004-2005 Actual Indirect Costs	0.00	216,781.59	216,781.59
2002-2003 Fixed Carry Forward	0.00	-41,425.00	-41,425.00
Total Indirect Costs	0.00	258,206.59	258,206.59
Over/(Under) Recovery	0.00	-21,481.10	-21,481.10

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	216,781.59	216,781.59
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-21,481.10	-21,481.10
Total Projected Indirect 2006-2007 (Numerator)	0.00	238,262.69	238,262.69
Direct Costs	1,857,290.86	1,640,509.27	1,640,509.27
Rate for 2006-2007 **	0.00*	14.52*	14.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11200
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

New Buffalo Area Schools
1112 East Clay Street
New Buffalo, MI 49117-1399

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	172,931.00	848,881.00	848,881.00
2002-2003 Fixed Carryforward	-19,228.00	-152,021.00	-152,021.00
Total Indirect Costs	192,159.00	1,000,902.00	1,000,902.00
2002-2003 Direct Costs	6,114,752.00	5,438,802.00	5,438,802.00
2004-2005 Rate	3.14*	18.40*	18.40**

Comparison:			
2004-2005 Actual Direct Costs	6,651,880.66	5,868,170.11	5,868,170.11
Indirect costs based on rate ** multiplied by actual direct costs	208,869.05	880,225.52	1,079,743.30
2004-2005 Actual Indirect Costs	430,254.52	1,213,965.07	1,213,965.07
2002-2003 Fixed Carry Forward	-19,228.00	-152,021.00	-152,021.00
Total Indirect Costs	449,482.52	1,365,986.07	1,365,986.07
Over/(Under) Recovery	-240,613.47	-485,760.55	-286,242.77

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	430,254.52	1,213,965.07	1,213,965.07
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-240,613.47	-485,760.55	-286,242.77
Total Projected Indirect 2006-2007 (Numerator)	670,867.99	1,699,725.62	1,500,207.84
Direct Costs	6,651,880.66	5,868,170.11	5,868,170.11
Rate for 2006-2007 **	10.09*	28.97*	25.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11210
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Brandywine Public School District
1830 S. Third St.
Niles, MI 49120-4633

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	327,827.00	1,387,651.00	1,387,651.00
2002-2003 Fixed Carryforward	-172,560.00	-156,106.00	-156,106.00
Total Indirect Costs	500,387.00	1,543,757.00	1,543,757.00
2002-2003 Direct Costs	11,683,924.00	10,624,100.00	10,624,100.00
2004-2005 Rate	4.28*	14.53*	14.53**

Comparison:			
2004-2005 Actual Direct Costs	10,942,306.79	9,936,632.10	9,936,632.10
Indirect costs based on rate ** multiplied by actual direct costs	468,330.73	1,443,792.64	1,443,792.64
2004-2005 Actual Indirect Costs	383,423.62	1,389,098.31	1,389,098.31
2002-2003 Fixed Carry Forward	-172,560.00	-156,106.00	-156,106.00
Total Indirect Costs	555,983.62	1,545,204.31	1,545,204.31
Over/(Under) Recovery	-87,652.89	-101,411.67	-101,411.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	383,423.62	1,389,098.31	1,389,098.31
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-87,652.89	-101,411.67	-101,411.67
Total Projected Indirect 2006-2007 (Numerator)	471,076.51	1,490,509.98	1,490,509.98
Direct Costs	10,942,306.79	9,936,632.10	9,936,632.10
Rate for 2006-2007 **	4.31*	15.00*	15.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Berrien Springs Public Schools
One Sylvester Avenue
Berrien Springs, MI 49103-1182

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	241,635.00	1,559,917.00	1,559,917.00
2002-2003 Fixed Carryforward	-1,916.00	-75,885.00	-75,885.00
Total Indirect Costs	243,551.00	1,635,802.00	1,635,802.00
2002-2003 Direct Costs	13,421,106.00	12,102,824.00	12,102,824.00
2004-2005 Rate	1.81*	13.52*	13.52**

Comparison:			
2004-2005 Actual Direct Costs	13,618,489.26	12,255,728.13	12,255,728.13
Indirect costs based on rate ** multiplied by actual direct costs	246,494.66	1,656,974.44	1,656,974.44
2004-2005 Actual Indirect Costs	377,858.52	1,740,619.65	1,740,619.65
2002-2003 Fixed Carry Forward	-1,916.00	-75,885.00	-75,885.00
Total Indirect Costs	379,774.52	1,816,504.65	1,816,504.65
Over/(Under) Recovery	-133,279.86	-159,530.21	-159,530.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	377,858.52	1,740,619.65	1,740,619.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-133,279.86	-159,530.21	-159,530.21
Total Projected Indirect 2006-2007 (Numerator)	511,138.38	1,900,149.86	1,900,149.86
Direct Costs	13,618,489.26	12,255,728.13	12,255,728.13
Rate for 2006-2007 **	3.75*	15.50*	15.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11250
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Eau Claire Public Schools
P.O. Box 398
Eau Claire, MI 49111-0398

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	650,902.00	650,902.00
2002-2003 Fixed Carryforward	84,767.00	49,540.00	49,540.00
Total Indirect Costs	-84,767.00	601,362.00	601,362.00
2002-2003 Direct Costs	6,569,560.00	5,918,658.00	5,918,658.00
2004-2005 Rate	0.00*	10.16*	10.16**

Comparison:			
2004-2005 Actual Direct Costs	6,912,808.84	6,287,821.64	6,287,821.64
Indirect costs based on rate ** multiplied by actual direct costs	0.00	638,842.68	638,842.68
2004-2005 Actual Indirect Costs	47,784.83	672,772.03	672,772.03
2002-2003 Fixed Carry Forward	84,767.00	49,540.00	49,540.00
Total Indirect Costs	-36,982.17	623,232.03	623,232.03
Over/(Under) Recovery	0.00	15,610.65	15,610.65

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	47,784.83	672,772.03	672,772.03
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	15,610.65	15,610.65
Total Projected Indirect 2006-2007 (Numerator)	47,784.83	657,161.38	657,161.38
Direct Costs	6,912,808.84	6,287,821.64	6,287,821.64
Rate for 2006-2007 **	0.69*	10.45*	10.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11300
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Niles Community School District
111 Spruce Street
Niles, MI 49120-2963

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	786,865.00	3,687,603.00	3,687,603.00
2002-2003 Fixed Carryforward	-39,655.00	103,567.00	103,567.00
Total Indirect Costs	826,520.00	3,584,036.00	3,584,036.00
2002-2003 Direct Costs	30,548,851.00	27,648,113.00	27,648,113.00
2004-2005 Rate	2.71*	12.96*	12.96**

Comparison:			
2004-2005 Actual Direct Costs	31,423,070.71	28,376,664.47	28,376,664.47
Indirect costs based on rate ** multiplied by actual direct costs	851,565.22	3,677,615.72	3,677,615.72
2004-2005 Actual Indirect Costs	683,366.04	3,729,772.28	3,729,772.28
2002-2003 Fixed Carry Forward	-39,655.00	103,567.00	103,567.00
Total Indirect Costs	723,021.04	3,626,205.28	3,626,205.28
Over/(Under) Recovery	128,544.18	51,410.44	51,410.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	683,366.04	3,729,772.28	3,729,772.28
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	128,544.18	51,410.44	51,410.44
Total Projected Indirect 2006-2007 (Numerator)	554,821.86	3,678,361.84	3,678,361.84
Direct Costs	31,423,070.71	28,376,664.47	28,376,664.47
Rate for 2006-2007 **	1.77*	12.96*	12.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11310
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Buchanan Community Schools
401 W. Chicago Street
Buchanan, MI 49107-1044

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	444,717.00	1,596,952.00	1,596,952.00
2002-2003 Fixed Carryforward	-104,427.00	-165,086.00	-165,086.00
Total Indirect Costs	549,144.00	1,762,038.00	1,762,038.00
2002-2003 Direct Costs	11,870,329.00	10,718,094.00	10,718,094.00
2004-2005 Rate	4.63*	16.44*	16.44**

Comparison:			
2004-2005 Actual Direct Costs	11,971,242.92	10,739,985.31	10,739,985.31
Indirect costs based on rate ** multiplied by actual direct costs	554,268.55	1,610,997.80	1,765,653.58
2004-2005 Actual Indirect Costs	921,035.61	2,152,293.22	2,152,293.22
2002-2003 Fixed Carry Forward	-104,427.00	-165,086.00	-165,086.00
Total Indirect Costs	1,025,462.61	2,317,379.22	2,317,379.22
Over/(Under) Recovery	-471,194.06	-706,381.42	-551,725.64

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	921,035.61	2,152,293.22	2,152,293.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-471,194.06	-706,381.42	-551,725.64
Total Projected Indirect 2006-2007 (Numerator)	1,392,229.67	2,858,674.64	2,704,018.86
Direct Costs	11,971,242.92	10,739,985.31	10,739,985.31
Rate for 2006-2007 **	11.63*	26.62*	25.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11320
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Watervliet School District
450 E. Red Arrow Highway
Watervliet, MI 49098-9300

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	124,249.00	1,066,261.00	1,066,261.00
2002-2003 Fixed Carryforward	86,903.00	1,954.00	1,954.00
Total Indirect Costs	37,346.00	1,064,307.00	1,064,307.00
2002-2003 Direct Costs	9,808,846.00	8,866,834.00	8,866,834.00
2004-2005 Rate	0.38*	12.00*	12.00**

Comparison:			
2004-2005 Actual Direct Costs	10,328,685.25	9,241,408.42	9,241,408.42
Indirect costs based on rate ** multiplied by actual direct costs	39,249.00	1,108,969.01	1,108,969.01
2004-2005 Actual Indirect Costs	262,011.60	1,349,288.43	1,349,288.43
2002-2003 Fixed Carry Forward	86,903.00	1,954.00	1,954.00
Total Indirect Costs	175,108.60	1,347,334.43	1,347,334.43
Over/(Under) Recovery	-135,859.60	-238,365.42	-238,365.42

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	262,011.60	1,349,288.43	1,349,288.43
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-135,859.60	-238,365.42	-238,365.42
Total Projected Indirect 2006-2007 (Numerator)	397,871.20	1,587,653.85	1,587,653.85
Direct Costs	10,328,685.25	9,241,408.42	9,241,408.42
Rate for 2006-2007 **	3.85*	17.18*	17.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11330
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Coloma Community Schools
P.O. Box 550
Coloma, MI 49038-0550

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	295,457.00	1,784,405.00	1,784,405.00
2002-2003 Fixed Carryforward	137,811.00	-307,737.00	-307,737.00
Total Indirect Costs	157,646.00	2,092,142.00	2,092,142.00
2002-2003 Direct Costs	15,588,881.00	14,099,933.00	14,099,933.00
2004-2005 Rate	1.01*	14.84*	14.84**

Comparison:			
2004-2005 Actual Direct Costs	16,515,177.07	14,958,129.92	14,958,129.92
Indirect costs based on rate ** multiplied by actual direct costs	166,803.29	2,219,786.48	2,219,786.48
2004-2005 Actual Indirect Costs	310,572.78	1,867,619.93	1,867,619.93
2002-2003 Fixed Carry Forward	137,811.00	-307,737.00	-307,737.00
Total Indirect Costs	172,761.78	2,175,356.93	2,175,356.93
Over/(Under) Recovery	-5,958.49	44,429.55	44,429.55

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	310,572.78	1,867,619.93	1,867,619.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-5,958.49	44,429.55	44,429.55
Total Projected Indirect 2006-2007 (Numerator)	316,531.27	1,823,190.38	1,823,190.38
Direct Costs	16,515,177.07	14,958,129.92	14,958,129.92
Rate for 2006-2007 **	1.92*	12.19*	12.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11340
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bridgman Public Schools
9964 Gast Road
Bridgman, MI 49106-9750

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	261,066.00	1,229,701.00	1,229,701.00
2002-2003 Fixed Carryforward	6,364.00	-744,676.00	-744,676.00
Total Indirect Costs	254,702.00	1,974,377.00	1,974,377.00
2002-2003 Direct Costs	8,391,951.00	7,423,316.00	7,423,316.00
2004-2005 Rate	3.04*	26.60*	26.60**

Comparison:			
2004-2005 Actual Direct Costs	8,984,659.87	8,057,679.21	8,057,679.21
Indirect costs based on rate ** multiplied by actual direct costs	273,133.66	1,208,651.88	2,014,419.80
2004-2005 Actual Indirect Costs	282,217.46	1,209,198.12	1,209,198.12
2002-2003 Fixed Carry Forward	6,364.00	-744,676.00	-744,676.00
Total Indirect Costs	275,853.46	1,953,874.12	1,953,874.12
Over/(Under) Recovery	-2,719.80	-745,222.24	60,545.68

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	282,217.46	1,209,198.12	1,209,198.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-2,719.80	-745,222.24	60,545.68
Total Projected Indirect 2006-2007 (Numerator)	284,937.26	1,954,420.36	1,148,652.44
Direct Costs	8,984,659.87	8,057,679.21	8,057,679.21
Rate for 2006-2007 **	3.17*	24.26*	14.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11670
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hagar Township S/D #6
P.O. Box 133
Riverside, MI 49084-0133

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	35,352.00	35,352.00
2002-2003 Fixed Carryforward	0.00	-1,650.00	-1,650.00
Total Indirect Costs	0.00	37,002.00	37,002.00
2002-2003 Direct Costs	472,271.00	436,919.00	436,919.00
2004-2005 Rate	0.00*	8.47*	8.47**

Comparison:			
2004-2005 Actual Direct Costs	481,131.26	442,958.63	442,958.63
Indirect costs based on rate ** multiplied by actual direct costs	0.00	37,518.60	37,518.60
2004-2005 Actual Indirect Costs	1,172.16	39,344.79	39,344.79
2002-2003 Fixed Carry Forward	0.00	-1,650.00	-1,650.00
Total Indirect Costs	1,172.16	40,994.79	40,994.79
Over/(Under) Recovery	0.00	-3,476.19	-3,476.19

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,172.16	39,344.79	39,344.79
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,476.19	-3,476.19
Total Projected Indirect 2006-2007 (Numerator)	1,172.16	42,820.98	42,820.98
Direct Costs	481,131.26	442,958.63	442,958.63
Rate for 2006-2007 **	0.24*	9.67*	9.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11830
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sodus Township S/D #5
4439 River Road
Sodus, MI 49126-9779

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	32,419.00	32,419.00
2002-2003 Fixed Carryforward	0.00	-3,711.00	-3,711.00
Total Indirect Costs	0.00	36,130.00	36,130.00
2002-2003 Direct Costs	463,089.00	430,670.00	430,670.00
2004-2005 Rate	0.00*	8.39*	8.39**

Comparison:			
2004-2005 Actual Direct Costs	463,995.52	428,172.12	428,172.12
Indirect costs based on rate ** multiplied by actual direct costs	0.00	35,923.64	35,923.64
2004-2005 Actual Indirect Costs	0.00	35,823.40	35,823.40
2002-2003 Fixed Carry Forward	0.00	-3,711.00	-3,711.00
Total Indirect Costs	0.00	39,534.40	39,534.40
Over/(Under) Recovery	0.00	-3,610.76	-3,610.76

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	35,823.40	35,823.40
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,610.76	-3,610.76
Total Projected Indirect 2006-2007 (Numerator)	0.00	39,434.16	39,434.16
Direct Costs	463,995.52	428,172.12	428,172.12
Rate for 2006-2007 **	0.00*	9.21*	9.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Countryside Charter School
4800 Meadowbrook Road
Benton Harbor, MI 49022-9629

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	236,685.00	236,685.00
2002-2003 Fixed Carryforward	0.00	11,497.00	11,497.00
Total Indirect Costs	0.00	225,188.00	225,188.00
2002-2003 Direct Costs	3,324,295.00	3,087,610.00	3,087,610.00
2004-2005 Rate	0.00*	7.29*	7.29**

Comparison:			
2004-2005 Actual Direct Costs	3,280,608.76	3,064,955.43	3,064,955.43
Indirect costs based on rate ** multiplied by actual direct costs	0.00	223,435.25	223,435.25
2004-2005 Actual Indirect Costs	87,941.25	303,594.58	303,594.58
2002-2003 Fixed Carry Forward	0.00	11,497.00	11,497.00
Total Indirect Costs	87,941.25	292,097.58	292,097.58
Over/(Under) Recovery	0.00	-68,662.33	-68,662.33

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	87,941.25	303,594.58	303,594.58
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-68,662.33	-68,662.33
Total Projected Indirect 2006-2007 (Numerator)	87,941.25	372,256.91	372,256.91
Direct Costs	3,280,608.76	3,064,955.43	3,064,955.43
Rate for 2006-2007 **	2.68*	12.15*	12.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 11903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Benton Harbor Charter School
455 Riverview Drive, Suite1
Benton Harbor, MI 49022-5015

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	575,519.00	806,230.00	806,230.00
2002-2003 Fixed Carryforward	-258,773.00	-308,193.00	-308,193.00
Total Indirect Costs	834,292.00	1,114,423.00	1,114,423.00
2002-2003 Direct Costs	3,550,960.00	3,320,249.00	3,320,249.00
2004-2005 Rate	23.49*	33.56*	33.56**

Comparison:			
2004-2005 Actual Direct Costs	3,281,952.00	2,989,484.00	2,989,484.00
Indirect costs based on rate ** multiplied by actual direct costs	492,292.80	448,422.60	747,371.00
2004-2005 Actual Indirect Costs	13,485.00	305,953.00	305,953.00
2002-2003 Fixed Carry Forward	-258,773.00	-308,193.00	-308,193.00
Total Indirect Costs	272,258.00	614,146.00	614,146.00
Over/(Under) Recovery	220,034.80	-165,723.40	133,225.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	13,485.00	305,953.00	305,953.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	220,034.80	-165,723.40	133,225.00
Total Projected Indirect 2006-2007 (Numerator)	-206,549.80	471,676.40	172,728.00
Direct Costs	3,281,952.00	2,989,484.00	2,989,484.00
Rate for 2006-2007 **	0.00*	15.78*	5.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 12000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Branch ISD
370 Morse Street
Coldwater, MI 49036-1424

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	583,366.00	1,462,437.00	1,462,437.00
2002-2003 Fixed Carryforward	39,783.00	138,481.00	138,481.00
Total Indirect Costs	543,583.00	1,323,956.00	1,323,956.00
2002-2003 Direct Costs	15,790,355.00	14,911,284.00	14,911,284.00
2004-2005 Rate	3.44*	8.88*	8.88**

Comparison:			
2004-2005 Actual Direct Costs	15,612,023.08	14,369,212.72	14,369,212.72
Indirect costs based on rate ** multiplied by actual direct costs	537,053.59	1,275,986.09	1,275,986.09
2004-2005 Actual Indirect Costs	871,242.10	2,114,052.46	2,114,052.46
2002-2003 Fixed Carry Forward	39,783.00	138,481.00	138,481.00
Total Indirect Costs	831,459.10	1,975,571.46	1,975,571.46
Over/(Under) Recovery	-294,405.51	-699,585.37	-699,585.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	871,242.10	2,114,052.46	2,114,052.46
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-294,405.51	-699,585.37	-699,585.37
Total Projected Indirect 2006-2007 (Numerator)	1,165,647.61	2,813,637.83	2,813,637.83
Direct Costs	15,612,023.08	14,369,212.72	14,369,212.72
Rate for 2006-2007 **	7.47*	19.58*	19.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 12010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Coldwater Community Schools
401 Sauk River Drive
Coldwater, MI 49036-2067

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	484,379.00	2,811,157.00	2,811,157.00
2002-2003 Fixed Carryforward	-52,241.00	5,518.00	5,518.00
Total Indirect Costs	536,620.00	2,805,639.00	2,805,639.00
2002-2003 Direct Costs	23,212,929.00	20,886,151.00	20,886,151.00
2004-2005 Rate	2.31*	13.43*	13.43**

Comparison:			
2004-2005 Actual Direct Costs	23,509,426.85	21,085,168.81	21,085,168.81
Indirect costs based on rate ** multiplied by actual direct costs	543,067.76	2,831,738.17	2,831,738.17
2004-2005 Actual Indirect Costs	734,682.60	3,158,940.64	3,158,940.64
2002-2003 Fixed Carry Forward	-52,241.00	5,518.00	5,518.00
Total Indirect Costs	786,923.60	3,153,422.64	3,153,422.64
Over/(Under) Recovery	-243,855.84	-321,684.47	-321,684.47

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	734,682.60	3,158,940.64	3,158,940.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-243,855.84	-321,684.47	-321,684.47
Total Projected Indirect 2006-2007 (Numerator)	978,538.44	3,480,625.11	3,480,625.11
Direct Costs	23,509,426.85	21,085,168.81	21,085,168.81
Rate for 2006-2007 **	4.16*	16.51*	16.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 12020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bronson Community School District
215 W. Chicago Street
Bronson, MI 49028-1249

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	388,722.00	1,330,679.00	1,330,679.00
2002-2003 Fixed Carryforward	-16,274.00	-248,207.00	-248,207.00
Total Indirect Costs	404,996.00	1,578,886.00	1,578,886.00
2002-2003 Direct Costs	8,763,400.00	7,821,443.00	7,821,443.00
2004-2005 Rate	4.62*	20.19*	20.19**

Comparison:			
2004-2005 Actual Direct Costs	9,644,244.21	8,717,262.39	8,717,262.39
Indirect costs based on rate ** multiplied by actual direct costs	445,564.08	1,307,589.36	1,760,015.28
2004-2005 Actual Indirect Costs	413,298.87	1,340,280.69	1,340,280.69
2002-2003 Fixed Carry Forward	-16,274.00	-248,207.00	-248,207.00
Total Indirect Costs	429,572.87	1,588,487.69	1,588,487.69
Over/(Under) Recovery	15,991.21	-280,898.33	171,527.59

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	413,298.87	1,340,280.69	1,340,280.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	15,991.21	-280,898.33	171,527.59
Total Projected Indirect 2006-2007 (Numerator)	397,307.66	1,621,179.02	1,168,753.10
Direct Costs	9,644,244.21	8,717,262.39	8,717,262.39
Rate for 2006-2007 **	4.12*	18.60*	13.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 12040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Quincy Community School District
1 Educational Parkway
Quincy, MI 49082-1173

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	896,987.00	896,987.00
2002-2003 Fixed Carryforward	0.00	-93,649.00	-93,649.00
Total Indirect Costs	0.00	990,636.00	990,636.00
2002-2003 Direct Costs	10,262,176.00	9,365,189.00	9,365,189.00
2004-2005 Rate	0.00*	10.58*	10.58**

Comparison:			
2004-2005 Actual Direct Costs	11,390,591.18	10,442,076.53	10,442,076.53
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,104,771.70	1,104,771.70
2004-2005 Actual Indirect Costs	172,938.64	1,121,453.29	1,121,453.29
2002-2003 Fixed Carry Forward	0.00	-93,649.00	-93,649.00
Total Indirect Costs	172,938.64	1,215,102.29	1,215,102.29
Over/(Under) Recovery	0.00	-110,330.59	-110,330.59

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	172,938.64	1,121,453.29	1,121,453.29
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-110,330.59	-110,330.59
Total Projected Indirect 2006-2007 (Numerator)	172,938.64	1,231,783.88	1,231,783.88
Direct Costs	11,390,591.18	10,442,076.53	10,442,076.53
Rate for 2006-2007 **	1.52*	11.80*	11.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 12901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pansophia Academy
52 Abbott Avenue
Coldwater, MI 49036-1430

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	31,850.00	132,860.00	132,860.00
2002-2003 Fixed Carryforward	0.00	3,904.00	3,904.00
Total Indirect Costs	31,850.00	128,956.00	128,956.00
2002-2003 Direct Costs	1,290,410.00	1,189,400.00	1,189,400.00
2004-2005 Rate	2.47*	10.84*	10.84**

Comparison:			
2004-2005 Actual Direct Costs	1,301,446.00	1,187,744.00	1,187,744.00
Indirect costs based on rate ** multiplied by actual direct costs	32,145.72	128,751.45	128,751.45
2004-2005 Actual Indirect Costs	59,153.00	172,855.00	172,855.00
2002-2003 Fixed Carry Forward	0.00	3,904.00	3,904.00
Total Indirect Costs	59,153.00	168,951.00	168,951.00
Over/(Under) Recovery	-27,007.28	-40,199.55	-40,199.55

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	59,153.00	172,855.00	172,855.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-27,007.28	-40,199.55	-40,199.55
Total Projected Indirect 2006-2007 (Numerator)	86,160.28	213,054.55	213,054.55
Direct Costs	1,301,446.00	1,187,744.00	1,187,744.00
Rate for 2006-2007 **	6.62*	17.94*	17.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Calhoun ISD
17111 G Drive North
Marshall, MI 49068-9621

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,128,156.00	2,598,476.00	2,598,476.00
2002-2003 Fixed Carryforward	39,105.00	94,155.00	94,155.00
Total Indirect Costs	2,089,051.00	2,504,321.00	2,504,321.00
2002-2003 Direct Costs	26,889,638.00	26,419,318.00	26,419,318.00
2004-2005 Rate	7.77*	9.48*	9.48**

Comparison:			
2004-2005 Actual Direct Costs	28,303,437.95	27,674,373.31	27,674,373.31
Indirect costs based on rate ** multiplied by actual direct costs	2,199,177.13	2,623,530.59	2,623,530.59
2004-2005 Actual Indirect Costs	3,487,227.35	4,116,291.99	4,116,291.99
2002-2003 Fixed Carry Forward	39,105.00	94,155.00	94,155.00
Total Indirect Costs	3,448,122.35	4,022,136.99	4,022,136.99
Over/(Under) Recovery	-1,248,945.22	-1,398,606.40	-1,398,606.40

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,487,227.35	4,116,291.99	4,116,291.99
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,248,945.22	-1,398,606.40	-1,398,606.40
Total Projected Indirect 2006-2007 (Numerator)	4,736,172.57	5,514,898.39	5,514,898.39
Direct Costs	28,303,437.95	27,674,373.31	27,674,373.31
Rate for 2006-2007 **	16.73*	19.93*	19.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Albion Public Schools
1418 Cooper Street
Albion, MI 49224-1083

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	306,019.00	1,877,538.00	1,877,538.00
2002-2003 Fixed Carryforward	9,409.00	-184,397.00	-184,397.00
Total Indirect Costs	296,610.00	2,061,935.00	2,061,935.00
2002-2003 Direct Costs	14,962,809.00	13,391,290.00	13,391,290.00
2004-2005 Rate	1.98*	15.40*	15.40**

Comparison:			
2004-2005 Actual Direct Costs	14,823,860.93	13,194,201.66	13,194,201.66
Indirect costs based on rate ** multiplied by actual direct costs	293,512.45	1,979,130.25	2,031,907.06
2004-2005 Actual Indirect Costs	352,657.73	1,982,317.00	1,982,317.00
2002-2003 Fixed Carry Forward	9,409.00	-184,397.00	-184,397.00
Total Indirect Costs	343,248.73	2,166,714.00	2,166,714.00
Over/(Under) Recovery	-49,736.28	-187,583.75	-134,806.94

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	352,657.73	1,982,317.00	1,982,317.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-49,736.28	-187,583.75	-134,806.94
Total Projected Indirect 2006-2007 (Numerator)	402,394.01	2,169,900.75	2,117,123.94
Direct Costs	14,823,860.93	13,194,201.66	13,194,201.66
Rate for 2006-2007 **	2.71*	16.45*	16.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Battle Creek Public Schools
3 W. Van Buren Street
Battle Creek, MI 49017-3009

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,378,878.00	10,383,112.00	10,383,112.00
2002-2003 Fixed Carryforward	-10,706.00	-5,447,010.00	-5,447,010.00
Total Indirect Costs	2,389,584.00	15,830,122.00	15,830,122.00
2002-2003 Direct Costs	71,064,732.00	63,060,498.00	63,060,498.00
2004-2005 Rate	3.36*	25.10*	25.10**

Comparison:			
2004-2005 Actual Direct Costs	79,587,528.59	69,972,616.29	69,972,616.29
Indirect costs based on rate ** multiplied by actual direct costs	2,674,140.96	10,495,892.44	17,493,154.07
2004-2005 Actual Indirect Costs	2,863,658.32	12,478,570.62	12,478,570.62
2002-2003 Fixed Carry Forward	-10,706.00	-5,447,010.00	-5,447,010.00
Total Indirect Costs	2,874,364.32	17,925,580.62	17,925,580.62
Over/(Under) Recovery	-200,223.36	-7,429,688.18	-432,426.55

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,863,658.32	12,478,570.62	12,478,570.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-200,223.36	-7,429,688.18	-432,426.55
Total Projected Indirect 2006-2007 (Numerator)	3,063,881.68	19,908,258.80	12,910,997.17
Direct Costs	79,587,528.59	69,972,616.29	69,972,616.29
Rate for 2006-2007 **	3.85*	28.45*	18.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Athens Area Schools
300 E. Holcomb Street
Athens, MI 49011-9784

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	115,531.00	715,894.00	715,894.00
2002-2003 Fixed Carryforward	57,065.00	-80,731.00	-80,731.00
Total Indirect Costs	58,466.00	796,625.00	796,625.00
2002-2003 Direct Costs	6,048,084.00	5,447,721.00	5,447,721.00
2004-2005 Rate	0.97*	14.62*	14.62**

Comparison:			
2004-2005 Actual Direct Costs	6,280,588.48	5,587,213.95	5,587,213.95
Indirect costs based on rate ** multiplied by actual direct costs	60,921.71	816,850.68	816,850.68
2004-2005 Actual Indirect Costs	215,086.65	908,461.18	908,461.18
2002-2003 Fixed Carry Forward	57,065.00	-80,731.00	-80,731.00
Total Indirect Costs	158,021.65	989,192.18	989,192.18
Over/(Under) Recovery	-97,099.94	-172,341.50	-172,341.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	215,086.65	908,461.18	908,461.18
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-97,099.94	-172,341.50	-172,341.50
Total Projected Indirect 2006-2007 (Numerator)	312,186.59	1,080,802.68	1,080,802.68
Direct Costs	6,280,588.48	5,587,213.95	5,587,213.95
Rate for 2006-2007 **	4.97*	19.34*	19.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Harper Creek Community Schools
201 Crosby Drive
Battle Creek, MI 49014-8270

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	217,258.00	2,288,420.00	2,288,420.00
2002-2003 Fixed Carryforward	10,887.00	-6,210.00	-6,210.00
Total Indirect Costs	206,371.00	2,294,630.00	2,294,630.00
2002-2003 Direct Costs	18,626,886.00	16,555,724.00	16,555,724.00
2004-2005 Rate	1.11*	13.86*	13.86**

Comparison:			
2004-2005 Actual Direct Costs	20,003,479.44	17,650,668.85	17,650,668.85
Indirect costs based on rate ** multiplied by actual direct costs	222,038.62	2,446,382.70	2,446,382.70
2004-2005 Actual Indirect Costs	235,391.95	2,588,202.54	2,588,202.54
2002-2003 Fixed Carry Forward	10,887.00	-6,210.00	-6,210.00
Total Indirect Costs	224,504.95	2,594,412.54	2,594,412.54
Over/(Under) Recovery	-2,466.33	-148,029.84	-148,029.84

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	235,391.95	2,588,202.54	2,588,202.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-2,466.33	-148,029.84	-148,029.84
Total Projected Indirect 2006-2007 (Numerator)	237,858.28	2,736,232.38	2,736,232.38
Direct Costs	20,003,479.44	17,650,668.85	17,650,668.85
Rate for 2006-2007 **	1.19*	15.50*	15.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Homer Community Schools
403 S. Hillsdale Street
Homer, MI 49245-1265

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	222,633.00	1,035,811.00	1,035,811.00
2002-2003 Fixed Carryforward	303,298.00	-261,628.00	-261,628.00
Total Indirect Costs	-80,665.00	1,297,439.00	1,297,439.00
2002-2003 Direct Costs	8,060,785.00	7,247,607.00	7,247,607.00
2004-2005 Rate	0.00*	17.90*	17.90**

Comparison:			
2004-2005 Actual Direct Costs	8,105,663.76	7,216,093.57	7,216,093.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,082,414.04	1,291,680.75
2004-2005 Actual Indirect Costs	315,679.57	1,205,249.76	1,205,249.76
2002-2003 Fixed Carry Forward	303,298.00	-261,628.00	-261,628.00
Total Indirect Costs	12,381.57	1,466,877.76	1,466,877.76
Over/(Under) Recovery	0.00	-384,463.72	-175,197.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	315,679.57	1,205,249.76	1,205,249.76
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-384,463.72	-175,197.01
Total Projected Indirect 2006-2007 (Numerator)	315,679.57	1,589,713.48	1,380,446.77
Direct Costs	8,105,663.76	7,216,093.57	7,216,093.57
Rate for 2006-2007 **	3.89*	22.03*	19.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lakeview Sch. District (Calhoun)
15 Arbor Street
Battle Creek, MI 49015-2903

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,017,438.00	4,117,677.00	4,117,677.00
2002-2003 Fixed Carryforward	-290,367.00	-2,044,552.00	-2,044,552.00
Total Indirect Costs	1,307,805.00	6,162,229.00	6,162,229.00
2002-2003 Direct Costs	24,394,872.00	21,294,633.00	21,294,633.00
2004-2005 Rate	5.36*	28.94*	28.94**

Comparison:			
2004-2005 Actual Direct Costs	25,439,221.75	22,469,227.16	22,469,227.16
Indirect costs based on rate ** multiplied by actual direct costs	1,363,542.29	3,370,384.07	5,617,306.79
2004-2005 Actual Indirect Costs	1,407,366.82	4,377,361.41	4,377,361.41
2002-2003 Fixed Carry Forward	-290,367.00	-2,044,552.00	-2,044,552.00
Total Indirect Costs	1,697,733.82	6,421,913.41	6,421,913.41
Over/(Under) Recovery	-334,191.53	-3,051,529.34	-804,606.62

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,407,366.82	4,377,361.41	4,377,361.41
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-334,191.53	-3,051,529.34	-804,606.62
Total Projected Indirect 2006-2007 (Numerator)	1,741,558.35	7,428,890.75	5,181,968.03
Direct Costs	25,439,221.75	22,469,227.16	22,469,227.16
Rate for 2006-2007 **	6.85*	33.06*	23.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13095
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mar Lee School District
21236 H Drive North
Marshall, MI 49068-9362

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	14,432.00	284,967.00	284,967.00
2002-2003 Fixed Carryforward	-6,446.00	-34,351.00	-34,351.00
Total Indirect Costs	20,878.00	319,318.00	319,318.00
2002-2003 Direct Costs	2,218,360.00	1,947,825.00	1,947,825.00
2004-2005 Rate	0.94*	16.39*	16.39**

Comparison:			
2004-2005 Actual Direct Costs	2,398,321.97	2,261,920.84	2,261,920.84
Indirect costs based on rate ** multiplied by actual direct costs	22,544.23	339,288.13	370,728.83
2004-2005 Actual Indirect Costs	29,457.21	165,858.34	165,858.34
2002-2003 Fixed Carry Forward	-6,446.00	-34,351.00	-34,351.00
Total Indirect Costs	35,903.21	200,209.34	200,209.34
Over/(Under) Recovery	-13,358.98	139,078.79	170,519.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	29,457.21	165,858.34	165,858.34
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-13,358.98	139,078.79	170,519.49
Total Projected Indirect 2006-2007 (Numerator)	42,816.19	26,779.55	-4,661.15
Direct Costs	2,398,321.97	2,261,920.84	2,261,920.84
Rate for 2006-2007 **	1.79*	1.18*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marshall Public Schools
100 E. Green Street
Marshall, MI 49068-1594

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	440,564.00	2,789,132.00	2,789,132.00
2002-2003 Fixed Carryforward	-64,326.00	-1,265,120.00	-1,265,120.00
Total Indirect Costs	504,890.00	4,054,252.00	4,054,252.00
2002-2003 Direct Costs	17,388,753.00	15,040,185.00	15,040,185.00
2004-2005 Rate	2.90*	26.96*	26.96**

Comparison:			
2004-2005 Actual Direct Costs	18,240,683.82	15,753,723.00	15,753,723.00
Indirect costs based on rate ** multiplied by actual direct costs	528,979.83	2,363,058.45	3,938,430.75
2004-2005 Actual Indirect Costs	1,054,171.11	3,541,131.93	3,541,131.93
2002-2003 Fixed Carry Forward	-64,326.00	-1,265,120.00	-1,265,120.00
Total Indirect Costs	1,118,497.11	4,806,251.93	4,806,251.93
Over/(Under) Recovery	-589,517.28	-2,443,193.48	-867,821.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,054,171.11	3,541,131.93	3,541,131.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-589,517.28	-2,443,193.48	-867,821.18
Total Projected Indirect 2006-2007 (Numerator)	1,643,688.39	5,984,325.41	4,408,953.11
Direct Costs	18,240,683.82	15,753,723.00	15,753,723.00
Rate for 2006-2007 **	9.01*	37.99*	27.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pennfield School District
8587 Q Drive North
Battle Creek, MI 49017-8104

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	174,741.00	1,370,407.00	1,370,407.00
2002-2003 Fixed Carryforward	107,379.00	-16,123.00	-16,123.00
Total Indirect Costs	67,362.00	1,386,530.00	1,386,530.00
2002-2003 Direct Costs	12,531,894.00	11,336,228.00	11,336,228.00
2004-2005 Rate	0.54*	12.23*	12.23**

Comparison:			
2004-2005 Actual Direct Costs	13,444,970.65	12,282,613.26	12,282,613.26
Indirect costs based on rate ** multiplied by actual direct costs	72,602.84	1,502,163.60	1,502,163.60
2004-2005 Actual Indirect Costs	414,179.69	1,576,537.08	1,576,537.08
2002-2003 Fixed Carry Forward	107,379.00	-16,123.00	-16,123.00
Total Indirect Costs	306,800.69	1,592,660.08	1,592,660.08
Over/(Under) Recovery	-234,197.85	-90,496.48	-90,496.48

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	414,179.69	1,576,537.08	1,576,537.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-234,197.85	-90,496.48	-90,496.48
Total Projected Indirect 2006-2007 (Numerator)	648,377.54	1,667,033.56	1,667,033.56
Direct Costs	13,444,970.65	12,282,613.26	12,282,613.26
Rate for 2006-2007 **	4.82*	13.57*	13.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Tekonsha Community Schools
245 S. Elm Street
Tekonsha, MI 49092-9266

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	57,763.00	363,638.00	363,638.00
2002-2003 Fixed Carryforward	889.00	-27,229.00	-27,229.00
Total Indirect Costs	56,874.00	390,867.00	390,867.00
2002-2003 Direct Costs	3,146,216.00	2,840,341.00	2,840,341.00
2004-2005 Rate	1.81*	13.76*	13.76**

Comparison:			
2004-2005 Actual Direct Costs	2,828,301.68	2,570,497.60	2,570,497.60
Indirect costs based on rate ** multiplied by actual direct costs	51,192.26	353,700.47	353,700.47
2004-2005 Actual Indirect Costs	98,748.15	356,552.23	356,552.23
2002-2003 Fixed Carry Forward	889.00	-27,229.00	-27,229.00
Total Indirect Costs	97,859.15	383,781.23	383,781.23
Over/(Under) Recovery	-46,666.89	-30,080.76	-30,080.76

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	98,748.15	356,552.23	356,552.23
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-46,666.89	-30,080.76	-30,080.76
Total Projected Indirect 2006-2007 (Numerator)	145,415.04	386,632.99	386,632.99
Direct Costs	2,828,301.68	2,570,497.60	2,570,497.60
Rate for 2006-2007 **	5.14*	15.04*	15.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13135
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Union City Community Schools
430 St. Joseph Street
Union City, MI 49094-1298

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	352,771.00	1,352,621.00	1,352,621.00
2002-2003 Fixed Carryforward	-1,987.00	-163,818.00	-163,818.00
Total Indirect Costs	354,758.00	1,516,439.00	1,516,439.00
2002-2003 Direct Costs	9,325,990.00	8,326,140.00	8,326,140.00
2004-2005 Rate	3.80*	18.21*	18.21**

Comparison:			
2004-2005 Actual Direct Costs	9,600,956.43	8,487,973.89	8,487,973.89
Indirect costs based on rate ** multiplied by actual direct costs	364,836.34	1,273,196.08	1,545,660.05
2004-2005 Actual Indirect Costs	320,605.76	1,433,588.30	1,433,588.30
2002-2003 Fixed Carry Forward	-1,987.00	-163,818.00	-163,818.00
Total Indirect Costs	322,592.76	1,597,406.30	1,597,406.30
Over/(Under) Recovery	42,243.58	-324,210.22	-51,746.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	320,605.76	1,433,588.30	1,433,588.30
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	42,243.58	-324,210.22	-51,746.25
Total Projected Indirect 2006-2007 (Numerator)	278,362.18	1,757,798.52	1,485,334.55
Direct Costs	9,600,956.43	8,487,973.89	8,487,973.89
Rate for 2006-2007 **	2.90*	20.71*	17.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Arbor Academy
55 Arbor Street
Battle Creek, MI 49015-2903

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	71,850.00	274,491.00	274,491.00
2002-2003 Fixed Carryforward	12,589.00	-297,367.00	-297,367.00
Total Indirect Costs	59,261.00	571,858.00	571,858.00
2002-2003 Direct Costs	984,586.00	781,945.00	781,945.00
2004-2005 Rate	6.02*	73.13*	73.13**

Comparison:			
2004-2005 Actual Direct Costs	1,171,971.77	888,007.00	888,007.00
Indirect costs based on rate ** multiplied by actual direct costs	70,552.70	133,201.05	222,001.75
2004-2005 Actual Indirect Costs	125,276.08	409,240.85	409,240.85
2002-2003 Fixed Carry Forward	12,589.00	-297,367.00	-297,367.00
Total Indirect Costs	112,687.08	706,607.85	706,607.85
Over/(Under) Recovery	-42,134.38	-573,406.80	-484,606.10

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	125,276.08	409,240.85	409,240.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-42,134.38	-573,406.80	-484,606.10
Total Projected Indirect 2006-2007 (Numerator)	167,410.46	982,647.65	893,846.95
Direct Costs	1,171,971.77	888,007.00	888,007.00
Rate for 2006-2007 **	14.28*	110.66*	100.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Endeavor Charter Academy
380 N. Helmer Road
Springfield, MI 49015-1476

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	159,005.00	1,184,673.00	1,184,673.00
2002-2003 Fixed Carryforward	-40,558.00	-1,445,859.00	-1,445,859.00
Total Indirect Costs	199,563.00	2,630,532.00	2,630,532.00
2002-2003 Direct Costs	4,520,883.00	3,495,215.00	3,495,215.00
2004-2005 Rate	4.41*	75.26*	75.26**

Comparison:			
2004-2005 Actual Direct Costs	4,608,508.00	3,615,319.00	3,615,319.00
Indirect costs based on rate ** multiplied by actual direct costs	203,235.20	542,297.85	903,829.75
2004-2005 Actual Indirect Costs	202,086.00	1,195,275.00	1,195,275.00
2002-2003 Fixed Carry Forward	-40,558.00	-1,445,859.00	-1,445,859.00
Total Indirect Costs	242,644.00	2,641,134.00	2,641,134.00
Over/(Under) Recovery	-39,408.80	-2,098,836.15	-1,737,304.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	202,086.00	1,195,275.00	1,195,275.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-39,408.80	-2,098,836.15	-1,737,304.25
Total Projected Indirect 2006-2007 (Numerator)	241,494.80	3,294,111.15	2,932,579.25
Direct Costs	4,608,508.00	3,615,319.00	3,615,319.00
Rate for 2006-2007 **	5.24*	91.12*	81.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marshall Academy
18203 Homer Road
Marshall, MI 49068-9736

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	32,450.00	250,322.00	250,322.00
2002-2003 Fixed Carryforward	37,806.00	-119,392.00	-119,392.00
Total Indirect Costs	-5,356.00	369,714.00	369,714.00
2002-2003 Direct Costs	1,680,773.00	1,462,901.00	1,462,901.00
2004-2005 Rate	0.00*	25.27*	25.27**

Comparison:			
2004-2005 Actual Direct Costs	1,091,814.00	982,530.00	982,530.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	147,379.50	245,632.50
2004-2005 Actual Indirect Costs	60,517.00	169,801.00	169,801.00
2002-2003 Fixed Carry Forward	37,806.00	-119,392.00	-119,392.00
Total Indirect Costs	22,711.00	289,193.00	289,193.00
Over/(Under) Recovery	0.00	-141,813.50	-43,560.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	60,517.00	169,801.00	169,801.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-141,813.50	-43,560.50
Total Projected Indirect 2006-2007 (Numerator)	60,517.00	311,614.50	213,361.50
Direct Costs	1,091,814.00	982,530.00	982,530.00
Rate for 2006-2007 **	5.54*	31.72*	21.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 13904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Battle Creek Area Learning Center
15 S. Arbor
Battle Creek, MI 49015-2903

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	5,248.00	9,111.00	9,111.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	5,248.00	9,111.00	9,111.00
2002-2003 Direct Costs	514,462.00	510,599.00	510,599.00
2004-2005 Rate	1.02*	1.78*	1.78**

Comparison:			
2004-2005 Actual Direct Costs	770,331.26	706,610.45	706,610.45
Indirect costs based on rate ** multiplied by actual direct costs	7,857.38	12,577.67	12,577.67
2004-2005 Actual Indirect Costs	20,547.05	84,267.86	84,267.86
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,547.05	84,267.86	84,267.86
Over/(Under) Recovery	-12,689.67	-71,690.19	-71,690.19

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	20,547.05	84,267.86	84,267.86
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-12,689.67	-71,690.19	-71,690.19
Total Projected Indirect 2006-2007 (Numerator)	33,236.72	155,958.05	155,958.05
Direct Costs	770,331.26	706,610.45	706,610.45
Rate for 2006-2007 **	4.31*	22.07*	22.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 14000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lewis Cass ISD
61682 Dailey Road
Cassopolis, MI 49031-9648

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	293,695.00	772,810.00	772,810.00
2002-2003 Fixed Carryforward	41,102.00	-36,422.00	-36,422.00
Total Indirect Costs	252,593.00	809,232.00	809,232.00
2002-2003 Direct Costs	11,234,114.00	10,754,999.00	10,754,999.00
2004-2005 Rate	2.25*	7.52*	7.52**

Comparison:			
2004-2005 Actual Direct Costs	12,274,563.13	11,580,327.34	11,580,327.34
Indirect costs based on rate ** multiplied by actual direct costs	276,177.67	870,840.62	870,840.62
2004-2005 Actual Indirect Costs	437,314.20	1,131,549.99	1,131,549.99
2002-2003 Fixed Carry Forward	41,102.00	-36,422.00	-36,422.00
Total Indirect Costs	396,212.20	1,167,971.99	1,167,971.99
Over/(Under) Recovery	-120,034.53	-297,131.37	-297,131.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	437,314.20	1,131,549.99	1,131,549.99
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-120,034.53	-297,131.37	-297,131.37
Total Projected Indirect 2006-2007 (Numerator)	557,348.73	1,428,681.36	1,428,681.36
Direct Costs	12,274,563.13	11,580,327.34	11,580,327.34
Rate for 2006-2007 **	4.54*	12.34*	12.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 14010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cassopolis Public Schools
P.O. Box 98
Cassopolis, MI 49031-0098

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	526,399.00	1,718,554.00	1,718,554.00
2002-2003 Fixed Carryforward	-24,774.00	-1,803,629.00	-1,803,629.00
Total Indirect Costs	551,173.00	3,522,183.00	3,522,183.00
2002-2003 Direct Costs	10,472,230.00	9,280,075.00	9,280,075.00
2004-2005 Rate	5.26*	37.95*	37.95**

Comparison:			
2004-2005 Actual Direct Costs	10,110,222.28	8,850,928.16	8,850,928.16
Indirect costs based on rate ** multiplied by actual direct costs	531,797.69	1,327,639.22	2,212,732.04
2004-2005 Actual Indirect Costs	547,188.20	1,806,482.32	1,806,482.32
2002-2003 Fixed Carry Forward	-24,774.00	-1,803,629.00	-1,803,629.00
Total Indirect Costs	571,962.20	3,610,111.32	3,610,111.32
Over/(Under) Recovery	-40,164.51	-2,282,472.10	-1,397,379.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	547,188.20	1,806,482.32	1,806,482.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-40,164.51	-2,282,472.10	-1,397,379.28
Total Projected Indirect 2006-2007 (Numerator)	587,352.71	4,088,954.42	3,203,861.60
Direct Costs	10,110,222.28	8,850,928.16	8,850,928.16
Rate for 2006-2007 **	5.81*	46.20*	36.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 14020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dowagiac Union School District
206 Main Street
Dowagiac, MI 49047-1743

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,153,039.00	2,723,777.00	2,723,777.00
2002-2003 Fixed Carryforward	-466,244.00	-476,578.00	-476,578.00
Total Indirect Costs	1,619,283.00	3,200,355.00	3,200,355.00
2002-2003 Direct Costs	19,553,628.00	17,982,890.00	17,982,890.00
2004-2005 Rate	8.28*	17.80*	17.80**

Comparison:			
2004-2005 Actual Direct Costs	21,153,026.12	19,237,116.22	19,237,116.22
Indirect costs based on rate ** multiplied by actual direct costs	1,751,470.56	2,885,567.43	3,424,206.69
2004-2005 Actual Indirect Costs	631,707.35	2,547,617.25	2,547,617.25
2002-2003 Fixed Carry Forward	-466,244.00	-476,578.00	-476,578.00
Total Indirect Costs	1,097,951.35	3,024,195.25	3,024,195.25
Over/(Under) Recovery	653,519.21	-138,627.82	400,011.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	631,707.35	2,547,617.25	2,547,617.25
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	653,519.21	-138,627.82	400,011.44
Total Projected Indirect 2006-2007 (Numerator)	-21,811.86	2,686,245.07	2,147,605.81
Direct Costs	21,153,026.12	19,237,116.22	19,237,116.22
Rate for 2006-2007 **	0.00*	13.96*	11.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 14030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Edwardsburg Public Schools
69410 Section Street
Edwardsburg, MI 49112-8603

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	411,991.00	2,258,216.00	2,258,216.00
2002-2003 Fixed Carryforward	-162,829.00	-2,142,443.00	-2,142,443.00
Total Indirect Costs	574,820.00	4,400,659.00	4,400,659.00
2002-2003 Direct Costs	13,544,553.00	11,698,328.00	11,698,328.00
2004-2005 Rate	4.24*	37.62*	37.62**

Comparison:			
2004-2005 Actual Direct Costs	15,997,063.53	13,894,447.59	13,894,447.59
Indirect costs based on rate ** multiplied by actual direct costs	678,275.49	2,084,167.14	3,473,611.90
2004-2005 Actual Indirect Costs	407,833.05	2,510,448.99	2,510,448.99
2002-2003 Fixed Carry Forward	-162,829.00	-2,142,443.00	-2,142,443.00
Total Indirect Costs	570,662.05	4,652,891.99	4,652,891.99
Over/(Under) Recovery	107,613.44	-2,568,724.85	-1,179,280.09

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	407,833.05	2,510,448.99	2,510,448.99
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	107,613.44	-2,568,724.85	-1,179,280.09
Total Projected Indirect 2006-2007 (Numerator)	300,219.61	5,079,173.84	3,689,729.08
Direct Costs	15,997,063.53	13,894,447.59	13,894,447.59
Rate for 2006-2007 **	1.88*	36.56*	26.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 14050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marcellus Community Schools
P.O. Box 48
Marcellus, MI 49067-0048

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	144,183.00	813,520.00	813,520.00
2002-2003 Fixed Carryforward	21,975.00	24,400.00	24,400.00
Total Indirect Costs	122,208.00	789,120.00	789,120.00
2002-2003 Direct Costs	7,764,387.00	7,095,050.00	7,095,050.00
2004-2005 Rate	1.57*	11.12*	11.12**

Comparison:			
2004-2005 Actual Direct Costs	7,813,269.93	7,074,962.74	7,074,962.74
Indirect costs based on rate ** multiplied by actual direct costs	122,668.34	786,735.86	786,735.86
2004-2005 Actual Indirect Costs	158,805.52	897,112.71	897,112.71
2002-2003 Fixed Carry Forward	21,975.00	24,400.00	24,400.00
Total Indirect Costs	136,830.52	872,712.71	872,712.71
Over/(Under) Recovery	-14,162.18	-85,976.85	-85,976.85

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	158,805.52	897,112.71	897,112.71
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-14,162.18	-85,976.85	-85,976.85
Total Projected Indirect 2006-2007 (Numerator)	172,967.70	983,089.56	983,089.56
Direct Costs	7,813,269.93	7,074,962.74	7,074,962.74
Rate for 2006-2007 **	2.21*	13.90*	13.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 15000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Charlevoix-Emmet ISD
08568 Mercer Boulevard
Charlevoix, MI 49720-1006

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	905,454.00	2,283,702.00	2,283,702.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	905,454.00	2,283,702.00	2,283,702.00
2002-2003 Direct Costs	14,119,288.00	12,741,040.00	12,741,040.00
2004-2005 Rate	6.41*	17.92*	17.92**

Comparison:			
2004-2005 Actual Direct Costs	19,654,920.15	19,181,480.12	19,181,480.12
Indirect costs based on rate ** multiplied by actual direct costs	1,259,880.38	2,877,222.02	3,437,321.24
2004-2005 Actual Indirect Costs	1,437,736.07	1,911,176.10	1,911,176.10
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,437,736.07	1,911,176.10	1,911,176.10
Over/(Under) Recovery	-177,855.69	966,045.92	1,526,145.14

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,437,736.07	1,911,176.10	1,911,176.10
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-177,855.69	966,045.92	1,526,145.14
Total Projected Indirect 2006-2007 (Numerator)	1,615,591.76	945,130.18	385,030.96
Direct Costs	19,654,920.15	19,181,480.12	19,181,480.12
Rate for 2006-2007 **	8.22*	4.93*	2.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 15010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Beaver Island Community School
37895 King's Highway
Beaver Island, MI 49782

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	18,229.00	147,431.00	147,431.00
2002-2003 Fixed Carryforward	-1,508.00	-12,296.00	-12,296.00
Total Indirect Costs	19,737.00	159,727.00	159,727.00
2002-2003 Direct Costs	1,215,419.00	1,086,217.00	1,086,217.00
2004-2005 Rate	1.62*	14.70*	14.70**

Comparison:			
2004-2005 Actual Direct Costs	1,280,690.80	1,127,188.55	1,127,188.55
Indirect costs based on rate ** multiplied by actual direct costs	20,747.19	165,696.72	165,696.72
2004-2005 Actual Indirect Costs	51,429.09	204,931.34	204,931.34
2002-2003 Fixed Carry Forward	-1,508.00	-12,296.00	-12,296.00
Total Indirect Costs	52,937.09	217,227.34	217,227.34
Over/(Under) Recovery	-32,189.90	-51,530.62	-51,530.62

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	51,429.09	204,931.34	204,931.34
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-32,189.90	-51,530.62	-51,530.62
Total Projected Indirect 2006-2007 (Numerator)	83,618.99	256,461.96	256,461.96
Direct Costs	1,280,690.80	1,127,188.55	1,127,188.55
Rate for 2006-2007 **	6.53*	22.75*	22.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 15020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Boyne City Public Schools
321 S. Park Street, Suite A
Boyne City, MI 49712

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	61,666.00	1,056,829.00	1,056,829.00
2002-2003 Fixed Carryforward	42,468.00	-215,252.00	-215,252.00
Total Indirect Costs	19,198.00	1,272,081.00	1,272,081.00
2002-2003 Direct Costs	10,012,853.00	9,017,690.00	9,017,690.00
2004-2005 Rate	0.19*	14.11*	14.11**

Comparison:			
2004-2005 Actual Direct Costs	10,910,927.77	9,684,984.00	9,684,984.00
Indirect costs based on rate ** multiplied by actual direct costs	20,730.76	1,366,551.24	1,366,551.24
2004-2005 Actual Indirect Costs	180,419.04	1,406,362.81	1,406,362.81
2002-2003 Fixed Carry Forward	42,468.00	-215,252.00	-215,252.00
Total Indirect Costs	137,951.04	1,621,614.81	1,621,614.81
Over/(Under) Recovery	-117,220.28	-255,063.57	-255,063.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	180,419.04	1,406,362.81	1,406,362.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-117,220.28	-255,063.57	-255,063.57
Total Projected Indirect 2006-2007 (Numerator)	297,639.32	1,661,426.38	1,661,426.38
Direct Costs	10,910,927.77	9,684,984.00	9,684,984.00
Rate for 2006-2007 **	2.73*	17.15*	17.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 15030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Boyne Falls Public School District
P.O. Box 356
Boyne Falls, MI 49713-0356

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	23,267.00	305,872.00	305,872.00
2002-2003 Fixed Carryforward	3,649.00	-55,238.00	-55,238.00
Total Indirect Costs	19,618.00	361,110.00	361,110.00
2002-2003 Direct Costs	2,449,125.00	2,166,520.00	2,166,520.00
2004-2005 Rate	0.80*	16.67*	16.67**

Comparison:			
2004-2005 Actual Direct Costs	2,728,255.09	2,420,446.46	2,420,446.46
Indirect costs based on rate ** multiplied by actual direct costs	21,826.04	363,066.97	403,488.42
2004-2005 Actual Indirect Costs	37,300.68	345,109.31	345,109.31
2002-2003 Fixed Carry Forward	3,649.00	-55,238.00	-55,238.00
Total Indirect Costs	33,651.68	400,347.31	400,347.31
Over/(Under) Recovery	-11,825.64	-37,280.34	3,141.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	37,300.68	345,109.31	345,109.31
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-11,825.64	-37,280.34	3,141.11
Total Projected Indirect 2006-2007 (Numerator)	49,126.32	382,389.65	341,968.20
Direct Costs	2,728,255.09	2,420,446.46	2,420,446.46
Rate for 2006-2007 **	1.80*	15.80*	14.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 15050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Charlevoix Public Schools
208 Clinton Street
Charlevoix, MI 49720-1398

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	164,983.00	1,451,941.00	1,451,941.00
2002-2003 Fixed Carryforward	16,522.00	-164,478.00	-164,478.00
Total Indirect Costs	148,461.00	1,616,419.00	1,616,419.00
2002-2003 Direct Costs	12,137,670.00	10,850,712.00	10,850,712.00
2004-2005 Rate	1.22*	14.90*	14.90**

Comparison:			
2004-2005 Actual Direct Costs	12,472,650.26	11,223,222.41	11,223,222.41
Indirect costs based on rate ** multiplied by actual direct costs	152,166.33	1,672,260.14	1,672,260.14
2004-2005 Actual Indirect Costs	291,900.81	1,541,328.66	1,541,328.66
2002-2003 Fixed Carry Forward	16,522.00	-164,478.00	-164,478.00
Total Indirect Costs	275,378.81	1,705,806.66	1,705,806.66
Over/(Under) Recovery	-123,212.48	-33,546.52	-33,546.52

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	291,900.81	1,541,328.66	1,541,328.66
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-123,212.48	-33,546.52	-33,546.52
Total Projected Indirect 2006-2007 (Numerator)	415,113.29	1,574,875.18	1,574,875.18
Direct Costs	12,472,650.26	11,223,222.41	11,223,222.41
Rate for 2006-2007 **	3.33*	14.03*	14.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 15060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

East Jordan Public Schools
P.O. Box 399
East Jordan, MI 49727-0399

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	49,575.00	927,537.00	927,537.00
2002-2003 Fixed Carryforward	-5,211.00	19,690.00	19,690.00
Total Indirect Costs	54,786.00	907,847.00	907,847.00
2002-2003 Direct Costs	9,540,370.00	8,662,408.00	8,662,408.00
2004-2005 Rate	0.57*	10.48*	10.48**

Comparison:			
2004-2005 Actual Direct Costs	9,982,216.83	9,030,802.36	9,030,802.36
Indirect costs based on rate ** multiplied by actual direct costs	56,898.64	946,428.09	946,428.09
2004-2005 Actual Indirect Costs	128,456.66	1,079,871.13	1,079,871.13
2002-2003 Fixed Carry Forward	-5,211.00	19,690.00	19,690.00
Total Indirect Costs	133,667.66	1,060,181.13	1,060,181.13
Over/(Under) Recovery	-76,769.02	-113,753.04	-113,753.04

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	128,456.66	1,079,871.13	1,079,871.13
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-76,769.02	-113,753.04	-113,753.04
Total Projected Indirect 2006-2007 (Numerator)	205,225.68	1,193,624.17	1,193,624.17
Direct Costs	9,982,216.83	9,030,802.36	9,030,802.36
Rate for 2006-2007 **	2.06*	13.22*	13.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 15901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Concord Academy:Boyne
00401 E. Dietz Road
Boyne City, MI 49712-9127

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	67,468.00	161,461.00	161,461.00
2002-2003 Fixed Carryforward	39,970.00	40,678.00	40,678.00
Total Indirect Costs	27,498.00	120,783.00	120,783.00
2002-2003 Direct Costs	1,853,094.00	1,759,101.00	1,759,101.00
2004-2005 Rate	1.48*	6.87*	6.87**

Comparison:			
2004-2005 Actual Direct Costs	1,192,154.00	1,111,606.00	1,111,606.00
Indirect costs based on rate ** multiplied by actual direct costs	17,643.88	76,367.33	76,367.33
2004-2005 Actual Indirect Costs	59,106.00	139,654.00	139,654.00
2002-2003 Fixed Carry Forward	39,970.00	40,678.00	40,678.00
Total Indirect Costs	19,136.00	98,976.00	98,976.00
Over/(Under) Recovery	-1,492.12	-22,608.67	-22,608.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	59,106.00	139,654.00	139,654.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,492.12	-22,608.67	-22,608.67
Total Projected Indirect 2006-2007 (Numerator)	60,598.12	162,262.67	162,262.67
Direct Costs	1,192,154.00	1,111,606.00	1,111,606.00
Rate for 2006-2007 **	5.08*	14.60*	14.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 15902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Northwest Academy
115 W. Hurlbut Street
Charlevoix, MI 49720-1309

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	10,392.00	38,390.00	38,390.00
2002-2003 Fixed Carryforward	8,146.00	1,468.00	1,468.00
Total Indirect Costs	2,246.00	36,922.00	36,922.00
2002-2003 Direct Costs	417,747.00	389,749.00	389,749.00
2004-2005 Rate	0.54*	9.47*	9.47**

Comparison:			
2004-2005 Actual Direct Costs	414,120.00	379,654.00	379,654.00
Indirect costs based on rate ** multiplied by actual direct costs	2,236.25	35,953.23	35,953.23
2004-2005 Actual Indirect Costs	14,912.00	49,378.00	49,378.00
2002-2003 Fixed Carry Forward	8,146.00	1,468.00	1,468.00
Total Indirect Costs	6,766.00	47,910.00	47,910.00
Over/(Under) Recovery	-4,529.75	-11,956.77	-11,956.77

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	14,912.00	49,378.00	49,378.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-4,529.75	-11,956.77	-11,956.77
Total Projected Indirect 2006-2007 (Numerator)	19,441.75	61,334.77	61,334.77
Direct Costs	414,120.00	379,654.00	379,654.00
Rate for 2006-2007 **	4.69*	16.16*	16.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 16000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cheb-Otsego-Presque Isle ESD
6065 Learning Lane
Indian River, MI 49749-9357

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	303,673.00	751,698.00	751,698.00
2002-2003 Fixed Carryforward	13,679.00	-285,103.00	-285,103.00
Total Indirect Costs	289,994.00	1,036,801.00	1,036,801.00
2002-2003 Direct Costs	6,495,506.00	6,047,481.00	6,047,481.00
2004-2005 Rate	4.46*	17.14*	17.14**

Comparison:			
2004-2005 Actual Direct Costs	7,056,878.36	6,524,414.08	6,524,414.08
Indirect costs based on rate ** multiplied by actual direct costs	314,736.77	978,662.11	1,118,284.57
2004-2005 Actual Indirect Costs	294,595.50	827,059.78	827,059.78
2002-2003 Fixed Carry Forward	13,679.00	-285,103.00	-285,103.00
Total Indirect Costs	280,916.50	1,112,162.78	1,112,162.78
Over/(Under) Recovery	33,820.27	-133,500.67	6,121.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	294,595.50	827,059.78	827,059.78
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	33,820.27	-133,500.67	6,121.79
Total Projected Indirect 2006-2007 (Numerator)	260,775.23	960,560.45	820,937.99
Direct Costs	7,056,878.36	6,524,414.08	6,524,414.08
Rate for 2006-2007 **	3.70*	14.72*	12.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 16015
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cheboygan Area Schools
P.O. Box 100
Cheboygan, MI 49721-0100

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	175,477.00	1,775,115.00	1,775,115.00
2002-2003 Fixed Carryforward	9,759.00	160,726.00	160,726.00
Total Indirect Costs	165,718.00	1,614,389.00	1,614,389.00
2002-2003 Direct Costs	17,608,742.00	16,009,104.00	16,009,104.00
2004-2005 Rate	0.94*	10.08*	10.08**

Comparison:			
2004-2005 Actual Direct Costs	17,435,525.02	15,406,835.80	15,406,835.80
Indirect costs based on rate ** multiplied by actual direct costs	163,893.94	1,553,009.05	1,553,009.05
2004-2005 Actual Indirect Costs	117,266.29	2,145,955.51	2,145,955.51
2002-2003 Fixed Carry Forward	9,759.00	160,726.00	160,726.00
Total Indirect Costs	107,507.29	1,985,229.51	1,985,229.51
Over/(Under) Recovery	56,386.65	-432,220.46	-432,220.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	117,266.29	2,145,955.51	2,145,955.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	56,386.65	-432,220.46	-432,220.46
Total Projected Indirect 2006-2007 (Numerator)	60,879.64	2,578,175.97	2,578,175.97
Direct Costs	17,435,525.02	15,406,835.80	15,406,835.80
Rate for 2006-2007 **	0.35*	16.73*	16.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 16050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Inland Lakes Schools
5243 S. Straits Highway
Indian River, MI 49749-9411

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	179,482.00	984,616.00	984,616.00
2002-2003 Fixed Carryforward	31,901.00	-322,963.00	-322,963.00
Total Indirect Costs	147,581.00	1,307,579.00	1,307,579.00
2002-2003 Direct Costs	7,955,491.00	7,150,357.00	7,150,357.00
2004-2005 Rate	1.86*	18.29*	18.29**

Comparison:			
2004-2005 Actual Direct Costs	7,968,497.98	7,175,203.49	7,175,203.49
Indirect costs based on rate ** multiplied by actual direct costs	148,214.06	1,076,280.52	1,312,344.72
2004-2005 Actual Indirect Costs	172,398.79	965,693.28	965,693.28
2002-2003 Fixed Carry Forward	31,901.00	-322,963.00	-322,963.00
Total Indirect Costs	140,497.79	1,288,656.28	1,288,656.28
Over/(Under) Recovery	7,716.27	-212,375.76	23,688.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	172,398.79	965,693.28	965,693.28
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	7,716.27	-212,375.76	23,688.44
Total Projected Indirect 2006-2007 (Numerator)	164,682.52	1,178,069.04	942,004.84
Direct Costs	7,968,497.98	7,175,203.49	7,175,203.49
Rate for 2006-2007 **	2.07*	16.42*	13.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 16070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mackinaw City Public Schools
609 W. Central Avenue
Mackinaw City, MI 49701

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	190,431.00	190,431.00
2002-2003 Fixed Carryforward	0.00	-29,057.00	-29,057.00
Total Indirect Costs	0.00	219,488.00	219,488.00
2002-2003 Direct Costs	2,007,854.00	1,817,423.00	1,817,423.00
2004-2005 Rate	0.00*	12.08*	12.08**

Comparison:			
2004-2005 Actual Direct Costs	2,271,204.30	2,060,719.09	2,060,719.09
Indirect costs based on rate ** multiplied by actual direct costs	0.00	248,934.87	248,934.87
2004-2005 Actual Indirect Costs	8,618.48	219,103.69	219,103.69
2002-2003 Fixed Carry Forward	0.00	-29,057.00	-29,057.00
Total Indirect Costs	8,618.48	248,160.69	248,160.69
Over/(Under) Recovery	0.00	774.18	774.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	8,618.48	219,103.69	219,103.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	774.18	774.18
Total Projected Indirect 2006-2007 (Numerator)	8,618.48	218,329.51	218,329.51
Direct Costs	2,271,204.30	2,060,719.09	2,060,719.09
Rate for 2006-2007 **	0.38*	10.59*	10.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 16100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wolverine Community Schools
P.O. Box 219
Wolverine, MI 49799-0219

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	113,561.00	382,978.00	382,978.00
2002-2003 Fixed Carryforward	-36,155.00	-154,600.00	-154,600.00
Total Indirect Costs	149,716.00	537,578.00	537,578.00
2002-2003 Direct Costs	2,689,740.00	2,420,323.00	2,420,323.00
2004-2005 Rate	5.57*	22.21*	22.21**

Comparison:			
2004-2005 Actual Direct Costs	2,939,435.29	2,606,369.91	2,606,369.91
Indirect costs based on rate ** multiplied by actual direct costs	163,726.55	390,955.49	578,874.76
2004-2005 Actual Indirect Costs	122,923.49	455,988.87	455,988.87
2002-2003 Fixed Carry Forward	-36,155.00	-154,600.00	-154,600.00
Total Indirect Costs	159,078.49	610,588.87	610,588.87
Over/(Under) Recovery	4,648.06	-219,633.38	-31,714.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	122,923.49	455,988.87	455,988.87
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	4,648.06	-219,633.38	-31,714.11
Total Projected Indirect 2006-2007 (Numerator)	118,275.43	675,622.25	487,702.98
Direct Costs	2,939,435.29	2,606,369.91	2,606,369.91
Rate for 2006-2007 **	4.02*	25.92*	18.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Eastern Upper Peninsula ISD
P.O. Box 883
Sault Ste. Marie, MI 49783-0883

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	400,467.00	727,570.00	727,570.00
2002-2003 Fixed Carryforward	-3,001.00	-317,170.00	-317,170.00
Total Indirect Costs	403,468.00	1,044,740.00	1,044,740.00
2002-2003 Direct Costs	4,461,696.00	4,134,593.00	4,134,593.00
2004-2005 Rate	9.04*	25.27*	25.27**

Comparison:			
2004-2005 Actual Direct Costs	5,495,293.29	5,331,944.76	5,331,944.76
Indirect costs based on rate ** multiplied by actual direct costs	496,774.51	799,791.71	1,332,986.19
2004-2005 Actual Indirect Costs	757,368.52	920,717.05	920,717.05
2002-2003 Fixed Carry Forward	-3,001.00	-317,170.00	-317,170.00
Total Indirect Costs	760,369.52	1,237,887.05	1,237,887.05
Over/(Under) Recovery	-263,595.01	-438,095.34	95,099.14

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	757,368.52	920,717.05	920,717.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-263,595.01	-438,095.34	95,099.14
Total Projected Indirect 2006-2007 (Numerator)	1,020,963.53	1,358,812.39	825,617.91
Direct Costs	5,495,293.29	5,331,944.76	5,331,944.76
Rate for 2006-2007 **	18.58*	25.48*	15.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sault Ste. Marie Area Schools
876 Marquette Avenue
Sault Ste. Marie, MI 49783-1800

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	289,204.00	2,865,020.00	2,865,020.00
2002-2003 Fixed Carryforward	40,819.00	145,061.00	145,061.00
Total Indirect Costs	248,385.00	2,719,959.00	2,719,959.00
2002-2003 Direct Costs	24,022,486.00	21,446,670.00	21,446,670.00
2004-2005 Rate	1.03*	12.68*	12.68**

Comparison:			
2004-2005 Actual Direct Costs	23,085,618.73	20,708,495.90	20,708,495.90
Indirect costs based on rate ** multiplied by actual direct costs	237,781.87	2,625,837.28	2,625,837.28
2004-2005 Actual Indirect Costs	886,896.49	3,264,019.32	3,264,019.32
2002-2003 Fixed Carry Forward	40,819.00	145,061.00	145,061.00
Total Indirect Costs	846,077.49	3,118,958.32	3,118,958.32
Over/(Under) Recovery	-608,295.62	-493,121.04	-493,121.04

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	886,896.49	3,264,019.32	3,264,019.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-608,295.62	-493,121.04	-493,121.04
Total Projected Indirect 2006-2007 (Numerator)	1,495,192.11	3,757,140.36	3,757,140.36
Direct Costs	23,085,618.73	20,708,495.90	20,708,495.90
Rate for 2006-2007 **	6.48*	18.14*	18.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Detour Area Schools
P.O. Box 429
DeTour Village, MI 49725-0429

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	74,337.00	292,395.00	292,395.00
2002-2003 Fixed Carryforward	-17,866.00	-38,764.00	-38,764.00
Total Indirect Costs	92,203.00	331,159.00	331,159.00
2002-2003 Direct Costs	2,286,286.00	2,068,228.00	2,068,228.00
2004-2005 Rate	4.03*	16.01*	16.01**

Comparison:			
2004-2005 Actual Direct Costs	2,488,140.95	2,284,086.87	2,284,086.87
Indirect costs based on rate ** multiplied by actual direct costs	100,272.08	342,613.03	365,682.31
2004-2005 Actual Indirect Costs	80,005.14	284,059.22	284,059.22
2002-2003 Fixed Carry Forward	-17,866.00	-38,764.00	-38,764.00
Total Indirect Costs	97,871.14	322,823.22	322,823.22
Over/(Under) Recovery	2,400.94	19,789.81	42,859.09

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	80,005.14	284,059.22	284,059.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	2,400.94	19,789.81	42,859.09
Total Projected Indirect 2006-2007 (Numerator)	77,604.20	264,269.41	241,200.13
Direct Costs	2,488,140.95	2,284,086.87	2,284,086.87
Rate for 2006-2007 **	3.12*	11.57*	10.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pickford Public Schools
P.O. Box 278
Pickford, MI 49774-0278

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	21,122.00	394,323.00	394,323.00
2002-2003 Fixed Carryforward	638.00	23,448.00	23,448.00
Total Indirect Costs	20,484.00	370,875.00	370,875.00
2002-2003 Direct Costs	5,947,530.00	5,574,329.00	5,574,329.00
2004-2005 Rate	0.34*	6.65*	6.65**

Comparison:			
2004-2005 Actual Direct Costs	5,965,531.61	5,604,143.21	5,604,143.21
Indirect costs based on rate ** multiplied by actual direct costs	20,282.81	372,675.52	372,675.52
2004-2005 Actual Indirect Costs	23,424.25	384,812.65	384,812.65
2002-2003 Fixed Carry Forward	638.00	23,448.00	23,448.00
Total Indirect Costs	22,786.25	361,364.65	361,364.65
Over/(Under) Recovery	-2,503.44	11,310.87	11,310.87

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	23,424.25	384,812.65	384,812.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-2,503.44	11,310.87	11,310.87
Total Projected Indirect 2006-2007 (Numerator)	25,927.69	373,501.78	373,501.78
Direct Costs	5,965,531.61	5,604,143.21	5,604,143.21
Rate for 2006-2007 **	0.43*	6.66*	6.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Rudyard Area Schools
P.O. Box 246
Rudyard, MI 49780-0246

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	220,431.00	1,072,916.00	1,072,916.00
2002-2003 Fixed Carryforward	9,818.00	-172,912.00	-172,912.00
Total Indirect Costs	210,613.00	1,245,828.00	1,245,828.00
2002-2003 Direct Costs	8,704,228.00	7,851,743.00	7,851,743.00
2004-2005 Rate	2.42*	15.87*	15.87**

Comparison:			
2004-2005 Actual Direct Costs	9,932,335.74	8,997,587.68	8,997,587.68
Indirect costs based on rate ** multiplied by actual direct costs	240,362.52	1,349,638.15	1,427,917.16
2004-2005 Actual Indirect Costs	271,053.71	1,205,801.77	1,205,801.77
2002-2003 Fixed Carry Forward	9,818.00	-172,912.00	-172,912.00
Total Indirect Costs	261,235.71	1,378,713.77	1,378,713.77
Over/(Under) Recovery	-20,873.19	-29,075.62	49,203.39

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	271,053.71	1,205,801.77	1,205,801.77
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-20,873.19	-29,075.62	49,203.39
Total Projected Indirect 2006-2007 (Numerator)	291,926.90	1,234,877.39	1,156,598.38
Direct Costs	9,932,335.74	8,997,587.68	8,997,587.68
Rate for 2006-2007 **	2.94*	13.72*	12.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Brimley Area Schools
7134 S. M-221
Brimley, MI 49715-9299

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	136,173.00	528,859.00	528,859.00
2002-2003 Fixed Carryforward	25,980.00	-76,279.00	-76,279.00
Total Indirect Costs	110,193.00	605,138.00	605,138.00
2002-2003 Direct Costs	4,816,222.00	4,423,536.00	4,423,536.00
2004-2005 Rate	2.29*	13.68*	13.68**

Comparison:			
2004-2005 Actual Direct Costs	5,121,384.72	4,632,502.48	4,632,502.48
Indirect costs based on rate ** multiplied by actual direct costs	117,279.71	633,726.34	633,726.34
2004-2005 Actual Indirect Costs	255,578.73	744,460.97	744,460.97
2002-2003 Fixed Carry Forward	25,980.00	-76,279.00	-76,279.00
Total Indirect Costs	229,598.73	820,739.97	820,739.97
Over/(Under) Recovery	-112,319.02	-187,013.63	-187,013.63

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	255,578.73	744,460.97	744,460.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-112,319.02	-187,013.63	-187,013.63
Total Projected Indirect 2006-2007 (Numerator)	367,897.75	931,474.60	931,474.60
Direct Costs	5,121,384.72	4,632,502.48	4,632,502.48
Rate for 2006-2007 **	7.18*	20.11*	20.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Whitefish Township Schools
P.O. Box 58
Paradise, MI 49768-0058

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	77,010.00	77,010.00
2002-2003 Fixed Carryforward	0.00	7,490.00	7,490.00
Total Indirect Costs	0.00	69,520.00	69,520.00
2002-2003 Direct Costs	982,284.00	905,274.00	905,274.00
2004-2005 Rate	0.00*	7.68*	7.68**

Comparison:			
2004-2005 Actual Direct Costs	890,810.31	791,129.02	791,129.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	60,758.71	60,758.71
2004-2005 Actual Indirect Costs	9,236.18	108,917.47	108,917.47
2002-2003 Fixed Carry Forward	0.00	7,490.00	7,490.00
Total Indirect Costs	9,236.18	101,427.47	101,427.47
Over/(Under) Recovery	0.00	-40,668.76	-40,668.76

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	9,236.18	108,917.47	108,917.47
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-40,668.76	-40,668.76
Total Projected Indirect 2006-2007 (Numerator)	9,236.18	149,586.23	149,586.23
Direct Costs	890,810.31	791,129.02	791,129.02
Rate for 2006-2007 **	1.04*	18.91*	18.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bahweting Anishnabe PSA
1301 Marquette Avenue
Sault Ste. Marie, MI 49783-9533

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	234,160.00	671,700.00	671,700.00
2002-2003 Fixed Carryforward	-96,824.00	-864,060.00	-864,060.00
Total Indirect Costs	330,984.00	1,535,760.00	1,535,760.00
2002-2003 Direct Costs	2,811,673.00	2,374,133.00	2,374,133.00
2004-2005 Rate	11.77*	64.69*	64.69**

Comparison:			
2004-2005 Actual Direct Costs	4,410,080.60	3,899,841.20	3,899,841.20
Indirect costs based on rate ** multiplied by actual direct costs	519,066.49	584,976.18	974,960.30
2004-2005 Actual Indirect Costs	368,350.68	878,590.08	878,590.08
2002-2003 Fixed Carry Forward	-96,824.00	-864,060.00	-864,060.00
Total Indirect Costs	465,174.68	1,742,650.08	1,742,650.08
Over/(Under) Recovery	53,891.81	-1,157,673.90	-767,689.78

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	368,350.68	878,590.08	878,590.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	53,891.81	-1,157,673.90	-767,689.78
Total Projected Indirect 2006-2007 (Numerator)	314,458.87	2,036,263.98	1,646,279.86
Direct Costs	4,410,080.60	3,899,841.20	3,899,841.20
Rate for 2006-2007 **	7.13*	52.21*	42.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 17902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ojibwe Charter School
11507 West Industrial Drive
Brimley, MI 49715

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,289,025.30	1,163,276.35	1,163,276.35
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	18,710.00	144,458.95	144,458.95
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,710.00	144,458.95	144,458.95
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	18,710.00	144,458.95	144,458.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	18,710.00	144,458.95	144,458.95
Direct Costs	1,289,025.30	1,163,276.35	1,163,276.35
Rate for 2006-2007 **	1.45*	12.42*	12.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 18000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clare-Gladwin RESD
4041 E. Mannsiding Road
Clare, MI 48617-8999

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	791,871.00	1,171,314.00	1,171,314.00
2002-2003 Fixed Carryforward	-37,981.00	-603,776.00	-603,776.00
Total Indirect Costs	829,852.00	1,775,090.00	1,775,090.00
2002-2003 Direct Costs	6,629,909.00	6,250,466.00	6,250,466.00
2004-2005 Rate	12.52*	28.40*	28.40**

Comparison:			
2004-2005 Actual Direct Costs	8,448,428.02	8,074,909.75	8,074,909.75
Indirect costs based on rate ** multiplied by actual direct costs	1,057,743.19	1,211,236.46	2,018,727.44
2004-2005 Actual Indirect Costs	594,063.90	967,582.17	967,582.17
2002-2003 Fixed Carry Forward	-37,981.00	-603,776.00	-603,776.00
Total Indirect Costs	632,044.90	1,571,358.17	1,571,358.17
Over/(Under) Recovery	425,698.29	-360,121.71	447,369.27

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	594,063.90	967,582.17	967,582.17
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	425,698.29	-360,121.71	447,369.27
Total Projected Indirect 2006-2007 (Numerator)	168,365.61	1,327,703.88	520,212.90
Direct Costs	8,448,428.02	8,074,909.75	8,074,909.75
Rate for 2006-2007 **	1.99*	16.44*	6.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 18010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clare Public Schools
201 E. State Street
Clare, MI 48617-1317

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	210,727.00	1,394,018.00	1,394,018.00
2002-2003 Fixed Carryforward	-43,218.00	-342,939.00	-342,939.00
Total Indirect Costs	253,945.00	1,736,957.00	1,736,957.00
2002-2003 Direct Costs	11,773,393.00	10,590,102.00	10,590,102.00
2004-2005 Rate	2.16*	16.40*	16.40**

Comparison:			
2004-2005 Actual Direct Costs	11,420,003.57	10,103,284.28	10,103,284.28
Indirect costs based on rate ** multiplied by actual direct costs	246,672.08	1,515,492.64	1,656,938.62
2004-2005 Actual Indirect Costs	401,489.32	1,718,208.61	1,718,208.61
2002-2003 Fixed Carry Forward	-43,218.00	-342,939.00	-342,939.00
Total Indirect Costs	444,707.32	2,061,147.61	2,061,147.61
Over/(Under) Recovery	-198,035.24	-545,654.97	-404,208.99

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	401,489.32	1,718,208.61	1,718,208.61
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-198,035.24	-545,654.97	-404,208.99
Total Projected Indirect 2006-2007 (Numerator)	599,524.56	2,263,863.58	2,122,417.60
Direct Costs	11,420,003.57	10,103,284.28	10,103,284.28
Rate for 2006-2007 **	5.25*	22.41*	21.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 18020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Farwell Area Schools
371 E. Main Street
Farwell, MI 48622

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	177,564.00	1,071,855.00	1,071,855.00
2002-2003 Fixed Carryforward	-20,128.00	-58,714.00	-58,714.00
Total Indirect Costs	197,692.00	1,130,569.00	1,130,569.00
2002-2003 Direct Costs	12,494,942.00	11,600,651.00	11,600,651.00
2004-2005 Rate	1.58*	9.75*	9.75**

Comparison:			
2004-2005 Actual Direct Costs	12,236,509.32	11,340,569.01	11,340,569.01
Indirect costs based on rate ** multiplied by actual direct costs	193,336.85	1,105,705.48	1,105,705.48
2004-2005 Actual Indirect Costs	279,689.85	1,175,630.16	1,175,630.16
2002-2003 Fixed Carry Forward	-20,128.00	-58,714.00	-58,714.00
Total Indirect Costs	299,817.85	1,234,344.16	1,234,344.16
Over/(Under) Recovery	-106,481.00	-128,638.68	-128,638.68

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	279,689.85	1,175,630.16	1,175,630.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-106,481.00	-128,638.68	-128,638.68
Total Projected Indirect 2006-2007 (Numerator)	386,170.85	1,304,268.84	1,304,268.84
Direct Costs	12,236,509.32	11,340,569.01	11,340,569.01
Rate for 2006-2007 **	3.16*	11.50*	11.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 18060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Harrison Community Schools
P.O. Box 529
Harrison, MI 48625-0529

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	319,138.00	2,014,763.00	2,014,763.00
2002-2003 Fixed Carryforward	86,531.00	-63,550.00	-63,550.00
Total Indirect Costs	232,607.00	2,078,313.00	2,078,313.00
2002-2003 Direct Costs	16,895,856.00	15,200,231.00	15,200,231.00
2004-2005 Rate	1.38*	13.67*	13.67**

Comparison:			
2004-2005 Actual Direct Costs	16,891,255.31	15,198,223.26	15,198,223.26
Indirect costs based on rate ** multiplied by actual direct costs	233,099.32	2,077,597.12	2,077,597.12
2004-2005 Actual Indirect Costs	358,237.47	2,051,269.52	2,051,269.52
2002-2003 Fixed Carry Forward	86,531.00	-63,550.00	-63,550.00
Total Indirect Costs	271,706.47	2,114,819.52	2,114,819.52
Over/(Under) Recovery	-38,607.15	-37,222.40	-37,222.40

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	358,237.47	2,051,269.52	2,051,269.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-38,607.15	-37,222.40	-37,222.40
Total Projected Indirect 2006-2007 (Numerator)	396,844.62	2,088,491.92	2,088,491.92
Direct Costs	16,891,255.31	15,198,223.26	15,198,223.26
Rate for 2006-2007 **	2.35*	13.74*	13.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 19000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clinton County RESA
1013 South US-27 Suite A
St. Johns, MI 48879-2423

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	396,046.00	788,884.00	788,884.00
2002-2003 Fixed Carryforward	76,365.00	104,938.00	104,938.00
Total Indirect Costs	319,681.00	683,946.00	683,946.00
2002-2003 Direct Costs	9,775,560.00	9,382,722.00	9,382,722.00
2004-2005 Rate	3.27*	7.29*	7.29**

Comparison:			
2004-2005 Actual Direct Costs	11,864,579.99	11,286,818.42	11,286,818.42
Indirect costs based on rate ** multiplied by actual direct costs	387,971.77	822,809.06	822,809.06
2004-2005 Actual Indirect Costs	468,249.77	1,046,011.34	1,046,011.34
2002-2003 Fixed Carry Forward	76,365.00	104,938.00	104,938.00
Total Indirect Costs	391,884.77	941,073.34	941,073.34
Over/(Under) Recovery	-3,913.00	-118,264.28	-118,264.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	468,249.77	1,046,011.34	1,046,011.34
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-3,913.00	-118,264.28	-118,264.28
Total Projected Indirect 2006-2007 (Numerator)	472,162.77	1,164,275.62	1,164,275.62
Direct Costs	11,864,579.99	11,286,818.42	11,286,818.42
Rate for 2006-2007 **	3.98*	10.32*	10.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 19010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

DeWitt Public Schools
P.O. Box 800
DeWitt, MI 48820-0800

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	738,412.00	2,730,946.00	2,730,946.00
2002-2003 Fixed Carryforward	-130,485.00	-527,456.00	-527,456.00
Total Indirect Costs	868,897.00	3,258,402.00	3,258,402.00
2002-2003 Direct Costs	18,812,756.00	16,820,222.00	16,820,222.00
2004-2005 Rate	4.62*	19.37*	19.37**

Comparison:			
2004-2005 Actual Direct Costs	20,982,241.56	18,907,919.38	18,907,919.38
Indirect costs based on rate ** multiplied by actual direct costs	969,379.56	2,836,187.91	3,662,463.98
2004-2005 Actual Indirect Costs	867,537.70	2,941,859.88	2,941,859.88
2002-2003 Fixed Carry Forward	-130,485.00	-527,456.00	-527,456.00
Total Indirect Costs	998,022.70	3,469,315.88	3,469,315.88
Over/(Under) Recovery	-28,643.14	-633,127.97	193,148.10

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	867,537.70	2,941,859.88	2,941,859.88
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-28,643.14	-633,127.97	193,148.10
Total Projected Indirect 2006-2007 (Numerator)	896,180.84	3,574,987.85	2,748,711.78
Direct Costs	20,982,241.56	18,907,919.38	18,907,919.38
Rate for 2006-2007 **	4.27*	18.91*	14.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 19070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

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

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	35,628.00	574,445.00	574,445.00
2002-2003 Fixed Carryforward	-6,645.00	-246,343.00	-246,343.00
Total Indirect Costs	42,273.00	820,788.00	820,788.00
2002-2003 Direct Costs	3,829,008.00	3,290,191.00	3,290,191.00
2004-2005 Rate	1.10*	24.95*	24.95**

Comparison:			
2004-2005 Actual Direct Costs	3,955,240.65	3,660,992.68	3,660,992.68
Indirect costs based on rate ** multiplied by actual direct costs	43,507.65	549,148.90	913,417.67
2004-2005 Actual Indirect Costs	30,551.74	324,799.71	324,799.71
2002-2003 Fixed Carry Forward	-6,645.00	-246,343.00	-246,343.00
Total Indirect Costs	37,196.74	571,142.71	571,142.71
Over/(Under) Recovery	6,310.91	-21,993.81	342,274.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	30,551.74	324,799.71	324,799.71
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	6,310.91	-21,993.81	342,274.96
Total Projected Indirect 2006-2007 (Numerator)	24,240.83	346,793.52	-17,475.25
Direct Costs	3,955,240.65	3,660,992.68	3,660,992.68
Rate for 2006-2007 **	0.61*	9.47*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 19100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bath Community Schools
P.O. Box 310
Bath, MI 48808-0310

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	131,476.00	804,346.00	804,346.00
2002-2003 Fixed Carryforward	17,416.00	59,956.00	59,956.00
Total Indirect Costs	114,060.00	744,390.00	744,390.00
2002-2003 Direct Costs	6,473,552.00	5,800,682.00	5,800,682.00
2004-2005 Rate	1.76*	12.83*	12.83**

Comparison:			
2004-2005 Actual Direct Costs	6,940,348.78	6,151,496.38	6,151,496.38
Indirect costs based on rate ** multiplied by actual direct costs	122,150.14	789,236.99	789,236.99
2004-2005 Actual Indirect Costs	261,911.83	1,050,764.23	1,050,764.23
2002-2003 Fixed Carry Forward	17,416.00	59,956.00	59,956.00
Total Indirect Costs	244,495.83	990,808.23	990,808.23
Over/(Under) Recovery	-122,345.69	-201,571.24	-201,571.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	261,911.83	1,050,764.23	1,050,764.23
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-122,345.69	-201,571.24	-201,571.24
Total Projected Indirect 2006-2007 (Numerator)	384,257.52	1,252,335.47	1,252,335.47
Direct Costs	6,940,348.78	6,151,496.38	6,151,496.38
Rate for 2006-2007 **	5.54*	20.36*	20.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 19120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ovid-Elsie Area Schools
8989 Colony Road
Elsie, MI 48831-9724

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	57,886.00	1,207,302.00	1,207,302.00
2002-2003 Fixed Carryforward	-13,094.00	-63,004.00	-63,004.00
Total Indirect Costs	70,980.00	1,270,306.00	1,270,306.00
2002-2003 Direct Costs	13,174,149.00	12,024,733.00	12,024,733.00
2004-2005 Rate	0.54*	10.56*	10.56**

Comparison:			
2004-2005 Actual Direct Costs	14,775,248.57	13,292,540.61	13,292,540.61
Indirect costs based on rate ** multiplied by actual direct costs	79,786.34	1,403,692.29	1,403,692.29
2004-2005 Actual Indirect Costs	97,086.00	1,579,793.96	1,579,793.96
2002-2003 Fixed Carry Forward	-13,094.00	-63,004.00	-63,004.00
Total Indirect Costs	110,180.00	1,642,797.96	1,642,797.96
Over/(Under) Recovery	-30,393.66	-239,105.67	-239,105.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	97,086.00	1,579,793.96	1,579,793.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-30,393.66	-239,105.67	-239,105.67
Total Projected Indirect 2006-2007 (Numerator)	127,479.66	1,818,899.63	1,818,899.63
Direct Costs	14,775,248.57	13,292,540.61	13,292,540.61
Rate for 2006-2007 **	0.86*	13.68*	13.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 19125
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pewamo-Westphalia Community Schools
5101 S. Clintonia Road
Pewamo, MI 48873-9632

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	30,473.00	473,952.00	473,952.00
2002-2003 Fixed Carryforward	37,094.00	46,801.00	46,801.00
Total Indirect Costs	-6,621.00	427,151.00	427,151.00
2002-2003 Direct Costs	4,942,890.00	4,499,411.00	4,499,411.00
2004-2005 Rate	0.00*	9.49*	9.49**

Comparison:			
2004-2005 Actual Direct Costs	5,281,892.25	4,737,224.56	4,737,224.56
Indirect costs based on rate ** multiplied by actual direct costs	0.00	449,562.61	449,562.61
2004-2005 Actual Indirect Costs	180,107.57	724,775.26	724,775.26
2002-2003 Fixed Carry Forward	37,094.00	46,801.00	46,801.00
Total Indirect Costs	143,013.57	677,974.26	677,974.26
Over/(Under) Recovery	0.00	-228,411.65	-228,411.65

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	180,107.57	724,775.26	724,775.26
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-228,411.65	-228,411.65
Total Projected Indirect 2006-2007 (Numerator)	180,107.57	953,186.91	953,186.91
Direct Costs	5,281,892.25	4,737,224.56	4,737,224.56
Rate for 2006-2007 **	3.41*	20.12*	20.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 19140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Johns Public Schools
P.O. Box 230
St. Johns, MI 48879-0230

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	258,747.00	3,097,829.00	3,097,829.00
2002-2003 Fixed Carryforward	138,995.00	98,554.00	98,554.00
Total Indirect Costs	119,752.00	2,999,275.00	2,999,275.00
2002-2003 Direct Costs	25,648,323.00	22,809,241.00	22,809,241.00
2004-2005 Rate	0.47*	13.15*	13.15**

Comparison:			
2004-2005 Actual Direct Costs	25,126,165.63	22,340,986.28	22,340,986.28
Indirect costs based on rate ** multiplied by actual direct costs	118,092.98	2,937,839.70	2,937,839.70
2004-2005 Actual Indirect Costs	950,390.09	3,735,569.44	3,735,569.44
2002-2003 Fixed Carry Forward	138,995.00	98,554.00	98,554.00
Total Indirect Costs	811,395.09	3,637,015.44	3,637,015.44
Over/(Under) Recovery	-693,302.11	-699,175.74	-699,175.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	950,390.09	3,735,569.44	3,735,569.44
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-693,302.11	-699,175.74	-699,175.74
Total Projected Indirect 2006-2007 (Numerator)	1,643,692.20	4,434,745.18	4,434,745.18
Direct Costs	25,126,165.63	22,340,986.28	22,340,986.28
Rate for 2006-2007 **	6.54*	19.85*	19.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 20015
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Crawford AuSable Schools
403 E. Michigan Avenue
Grayling, MI 49738-1600

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	352,441.00	1,818,885.00	1,818,885.00
2002-2003 Fixed Carryforward	86,069.00	270,907.00	270,907.00
Total Indirect Costs	266,372.00	1,547,978.00	1,547,978.00
2002-2003 Direct Costs	16,100,585.00	14,634,141.00	14,634,141.00
2004-2005 Rate	1.65*	10.58*	10.58**

Comparison:			
2004-2005 Actual Direct Costs	15,960,363.63	14,309,013.31	14,309,013.31
Indirect costs based on rate ** multiplied by actual direct costs	263,346.00	1,513,893.61	1,513,893.61
2004-2005 Actual Indirect Costs	650,343.91	2,301,694.23	2,301,694.23
2002-2003 Fixed Carry Forward	86,069.00	270,907.00	270,907.00
Total Indirect Costs	564,274.91	2,030,787.23	2,030,787.23
Over/(Under) Recovery	-300,928.91	-516,893.62	-516,893.62

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	650,343.91	2,301,694.23	2,301,694.23
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-300,928.91	-516,893.62	-516,893.62
Total Projected Indirect 2006-2007 (Numerator)	951,272.82	2,818,587.85	2,818,587.85
Direct Costs	15,960,363.63	14,309,013.31	14,309,013.31
Rate for 2006-2007 **	5.96*	19.70*	19.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 21000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Delta-Schoolcraft ISD
2525 3rd Avenue S.
Escanaba, MI 49829-1258

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	637,459.00	1,004,518.00	1,004,518.00
2002-2003 Fixed Carryforward	149,524.00	46,741.00	46,741.00
Total Indirect Costs	487,935.00	957,777.00	957,777.00
2002-2003 Direct Costs	8,975,181.00	8,608,122.00	8,608,122.00
2004-2005 Rate	5.44*	11.13*	11.13**

Comparison:			
2004-2005 Actual Direct Costs	8,851,175.32	8,421,214.31	8,421,214.31
Indirect costs based on rate ** multiplied by actual direct costs	481,503.94	937,281.15	937,281.15
2004-2005 Actual Indirect Costs	709,632.91	1,139,593.92	1,139,593.92
2002-2003 Fixed Carry Forward	149,524.00	46,741.00	46,741.00
Total Indirect Costs	560,108.91	1,092,852.92	1,092,852.92
Over/(Under) Recovery	-78,604.97	-155,571.77	-155,571.77

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	709,632.91	1,139,593.92	1,139,593.92
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-78,604.97	-155,571.77	-155,571.77
Total Projected Indirect 2006-2007 (Numerator)	788,237.88	1,295,165.69	1,295,165.69
Direct Costs	8,851,175.32	8,421,214.31	8,421,214.31
Rate for 2006-2007 **	8.91*	15.38*	15.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 21010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Escanaba Area Public Schools
1500 Ludington St.
Escanaba, MI 49829-3944

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	423,029.00	2,526,991.00	2,526,991.00
2002-2003 Fixed Carryforward	-6,206.00	-223.00	-223.00
Total Indirect Costs	429,235.00	2,527,214.00	2,527,214.00
2002-2003 Direct Costs	24,136,964.00	22,033,002.00	22,033,002.00
2004-2005 Rate	1.78*	11.47*	11.47**

Comparison:			
2004-2005 Actual Direct Costs	22,278,174.02	20,200,308.55	20,200,308.55
Indirect costs based on rate ** multiplied by actual direct costs	396,551.50	2,316,975.39	2,316,975.39
2004-2005 Actual Indirect Costs	352,343.89	2,430,209.36	2,430,209.36
2002-2003 Fixed Carry Forward	-6,206.00	-223.00	-223.00
Total Indirect Costs	358,549.89	2,430,432.36	2,430,432.36
Over/(Under) Recovery	38,001.61	-113,456.97	-113,456.97

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	352,343.89	2,430,209.36	2,430,209.36
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	38,001.61	-113,456.97	-113,456.97
Total Projected Indirect 2006-2007 (Numerator)	314,342.28	2,543,666.33	2,543,666.33
Direct Costs	22,278,174.02	20,200,308.55	20,200,308.55
Rate for 2006-2007 **	1.41*	12.59*	12.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 21025
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gladstone Area Schools
400 S. 10th Street
Gladstone, MI 49837-1598

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	215,041.00	1,430,417.00	1,430,417.00
2002-2003 Fixed Carryforward	12,937.00	47,144.00	47,144.00
Total Indirect Costs	202,104.00	1,383,273.00	1,383,273.00
2002-2003 Direct Costs	12,665,819.00	11,450,443.00	11,450,443.00
2004-2005 Rate	1.60*	12.08*	12.08**

Comparison:			
2004-2005 Actual Direct Costs	12,789,160.59	11,624,595.65	11,624,595.65
Indirect costs based on rate ** multiplied by actual direct costs	204,626.57	1,404,251.15	1,404,251.15
2004-2005 Actual Indirect Costs	180,792.02	1,345,356.96	1,345,356.96
2002-2003 Fixed Carry Forward	12,937.00	47,144.00	47,144.00
Total Indirect Costs	167,855.02	1,298,212.96	1,298,212.96
Over/(Under) Recovery	36,771.55	106,038.19	106,038.19

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	180,792.02	1,345,356.96	1,345,356.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	36,771.55	106,038.19	106,038.19
Total Projected Indirect 2006-2007 (Numerator)	144,020.47	1,239,318.77	1,239,318.77
Direct Costs	12,789,160.59	11,624,595.65	11,624,595.65
Rate for 2006-2007 **	1.13*	10.66*	10.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 21060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Rapid River Public Schools
10070 Hwy. 2, P.O. Box 68
Rapid River, MI 49878-0068

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	175,786.00	569,551.00	569,551.00
2002-2003 Fixed Carryforward	-75,027.00	-157,134.00	-157,134.00
Total Indirect Costs	250,813.00	726,685.00	726,685.00
2002-2003 Direct Costs	3,309,797.00	2,916,032.00	2,916,032.00
2004-2005 Rate	7.58*	24.92*	24.92**

Comparison:			
2004-2005 Actual Direct Costs	3,402,067.26	2,994,923.03	2,994,923.03
Indirect costs based on rate ** multiplied by actual direct costs	257,876.70	449,238.45	746,334.82
2004-2005 Actual Indirect Costs	248,813.10	655,957.33	655,957.33
2002-2003 Fixed Carry Forward	-75,027.00	-157,134.00	-157,134.00
Total Indirect Costs	323,840.10	813,091.33	813,091.33
Over/(Under) Recovery	-65,963.40	-363,852.88	-66,756.51

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	248,813.10	655,957.33	655,957.33
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-65,963.40	-363,852.88	-66,756.51
Total Projected Indirect 2006-2007 (Numerator)	314,776.50	1,019,810.21	722,713.84
Direct Costs	3,402,067.26	2,994,923.03	2,994,923.03
Rate for 2006-2007 **	9.25*	34.05*	24.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 21065
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Big Bay De Noc School District
8928 OO.25 Road
Cooks, MI 49817-9510

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	64,335.00	270,197.00	270,197.00
2002-2003 Fixed Carryforward	-7,279.00	37,911.00	37,911.00
Total Indirect Costs	71,614.00	232,286.00	232,286.00
2002-2003 Direct Costs	2,646,314.00	2,440,452.00	2,440,452.00
2004-2005 Rate	2.71*	9.52*	9.52**

Comparison:			
2004-2005 Actual Direct Costs	2,399,635.79	2,198,963.57	2,198,963.57
Indirect costs based on rate ** multiplied by actual direct costs	65,030.13	209,341.33	209,341.33
2004-2005 Actual Indirect Costs	132,470.26	333,142.48	333,142.48
2002-2003 Fixed Carry Forward	-7,279.00	37,911.00	37,911.00
Total Indirect Costs	139,749.26	295,231.48	295,231.48
Over/(Under) Recovery	-74,719.13	-85,890.15	-85,890.15

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	132,470.26	333,142.48	333,142.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-74,719.13	-85,890.15	-85,890.15
Total Projected Indirect 2006-2007 (Numerator)	207,189.39	419,032.63	419,032.63
Direct Costs	2,399,635.79	2,198,963.57	2,198,963.57
Rate for 2006-2007 **	8.63*	19.06*	19.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 21090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bark River-Harris School District
P.O. Box 350
Harris, MI 49845-0350

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	341,046.00	341,046.00
2002-2003 Fixed Carryforward	0.00	33,427.00	33,427.00
Total Indirect Costs	0.00	307,619.00	307,619.00
2002-2003 Direct Costs	4,707,628.00	4,366,582.00	4,366,582.00
2004-2005 Rate	0.00*	7.04*	7.04**

Comparison:			
2004-2005 Actual Direct Costs	5,097,356.13	4,629,417.71	4,629,417.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	325,911.01	325,911.01
2004-2005 Actual Indirect Costs	166,845.72	634,784.14	634,784.14
2002-2003 Fixed Carry Forward	0.00	33,427.00	33,427.00
Total Indirect Costs	166,845.72	601,357.14	601,357.14
Over/(Under) Recovery	0.00	-275,446.13	-275,446.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	166,845.72	634,784.14	634,784.14
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-275,446.13	-275,446.13
Total Projected Indirect 2006-2007 (Numerator)	166,845.72	910,230.27	910,230.27
Direct Costs	5,097,356.13	4,629,417.71	4,629,417.71
Rate for 2006-2007 **	3.27*	19.66*	19.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 21135
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mid Peninsula School District
5055 St. Nicholas 31st Road
Rock, MI 49880-9604

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	92,707.00	293,486.00	293,486.00
2002-2003 Fixed Carryforward	-10,596.00	-28,644.00	-28,644.00
Total Indirect Costs	103,303.00	322,130.00	322,130.00
2002-2003 Direct Costs	2,320,361.00	2,119,582.00	2,119,582.00
2004-2005 Rate	4.45*	15.20*	15.20**

Comparison:			
2004-2005 Actual Direct Costs	2,528,414.99	2,316,565.74	2,316,565.74
Indirect costs based on rate ** multiplied by actual direct costs	112,514.47	347,484.86	352,117.99
2004-2005 Actual Indirect Costs	0.00	211,849.25	211,849.25
2002-2003 Fixed Carry Forward	-10,596.00	-28,644.00	-28,644.00
Total Indirect Costs	10,596.00	240,493.25	240,493.25
Over/(Under) Recovery	101,918.47	106,991.61	111,624.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	211,849.25	211,849.25
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	101,918.47	106,991.61	111,624.74
Total Projected Indirect 2006-2007 (Numerator)	-101,918.47	104,857.64	100,224.51
Direct Costs	2,528,414.99	2,316,565.74	2,316,565.74
Rate for 2006-2007 **	0.00*	4.53*	4.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 22000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dickinson-Iron ISD
1074 Pyle Drive
Kingsford, MI 49802-4451

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	560,244.00	990,101.00	990,101.00
2002-2003 Fixed Carryforward	83,245.00	129,515.00	129,515.00
Total Indirect Costs	476,999.00	860,586.00	860,586.00
2002-2003 Direct Costs	9,282,844.00	8,852,987.00	8,852,987.00
2004-2005 Rate	5.14*	9.72*	9.72**

Comparison:			
2004-2005 Actual Direct Costs	7,684,729.52	7,401,057.65	7,401,057.65
Indirect costs based on rate ** multiplied by actual direct costs	394,995.10	719,382.80	719,382.80
2004-2005 Actual Indirect Costs	587,981.90	871,653.77	871,653.77
2002-2003 Fixed Carry Forward	83,245.00	129,515.00	129,515.00
Total Indirect Costs	504,736.90	742,138.77	742,138.77
Over/(Under) Recovery	-109,741.80	-22,755.97	-22,755.97

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	587,981.90	871,653.77	871,653.77
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-109,741.80	-22,755.97	-22,755.97
Total Projected Indirect 2006-2007 (Numerator)	697,723.70	894,409.74	894,409.74
Direct Costs	7,684,729.52	7,401,057.65	7,401,057.65
Rate for 2006-2007 **	9.08*	12.08*	12.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 22010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Iron Mountain Public Schools
P.O. Box 280
Iron Mountain, MI 49801-0280

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	189,369.00	1,303,569.00	1,303,569.00
2002-2003 Fixed Carryforward	-17,679.00	-88,852.00	-88,852.00
Total Indirect Costs	207,048.00	1,392,421.00	1,392,421.00
2002-2003 Direct Costs	9,713,651.00	8,599,451.00	8,599,451.00
2004-2005 Rate	2.13*	16.19*	16.19**

Comparison:			
2004-2005 Actual Direct Costs	10,536,311.23	9,317,487.73	9,317,487.73
Indirect costs based on rate ** multiplied by actual direct costs	224,423.43	1,397,623.16	1,508,501.26
2004-2005 Actual Indirect Costs	375,055.65	1,593,879.15	1,593,879.15
2002-2003 Fixed Carry Forward	-17,679.00	-88,852.00	-88,852.00
Total Indirect Costs	392,734.65	1,682,731.15	1,682,731.15
Over/(Under) Recovery	-168,311.22	-285,107.99	-174,229.89

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	375,055.65	1,593,879.15	1,593,879.15
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-168,311.22	-285,107.99	-174,229.89
Total Projected Indirect 2006-2007 (Numerator)	543,366.87	1,878,987.14	1,768,109.04
Direct Costs	10,536,311.23	9,317,487.73	9,317,487.73
Rate for 2006-2007 **	5.16*	20.17*	18.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 22025
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Norway-Vulcan Area Schools
300 Section Street
Norway, MI 49870-1356

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	90,840.00	688,377.00	688,377.00
2002-2003 Fixed Carryforward	-641.00	-76,151.00	-76,151.00
Total Indirect Costs	91,481.00	764,528.00	764,528.00
2002-2003 Direct Costs	6,553,389.00	5,955,852.00	5,955,852.00
2004-2005 Rate	1.40*	12.84*	12.84**

Comparison:			
2004-2005 Actual Direct Costs	6,788,241.99	6,236,205.34	6,236,205.34
Indirect costs based on rate ** multiplied by actual direct costs	95,035.39	800,728.77	800,728.77
2004-2005 Actual Indirect Costs	170,761.93	722,798.58	722,798.58
2002-2003 Fixed Carry Forward	-641.00	-76,151.00	-76,151.00
Total Indirect Costs	171,402.93	798,949.58	798,949.58
Over/(Under) Recovery	-76,367.54	1,779.19	1,779.19

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	170,761.93	722,798.58	722,798.58
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-76,367.54	1,779.19	1,779.19
Total Projected Indirect 2006-2007 (Numerator)	247,129.47	721,019.39	721,019.39
Direct Costs	6,788,241.99	6,236,205.34	6,236,205.34
Rate for 2006-2007 **	3.64*	11.56*	11.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 22030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Breitung Township Schools
2000 W. Pyle Drive
Kingsford, MI 49802-4250

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	749,000.00	1,762,740.00	1,762,740.00
2002-2003 Fixed Carryforward	-265,444.00	-52,440.00	-52,440.00
Total Indirect Costs	1,014,444.00	1,815,180.00	1,815,180.00
2002-2003 Direct Costs	14,035,157.00	13,021,417.00	13,021,417.00
2004-2005 Rate	7.23*	13.94*	13.94**

Comparison:			
2004-2005 Actual Direct Costs	14,761,003.27	13,333,731.88	13,333,731.88
Indirect costs based on rate ** multiplied by actual direct costs	1,067,220.54	1,858,722.22	1,858,722.22
2004-2005 Actual Indirect Costs	783,840.01	2,211,111.40	2,211,111.40
2002-2003 Fixed Carry Forward	-265,444.00	-52,440.00	-52,440.00
Total Indirect Costs	1,049,284.01	2,263,551.40	2,263,551.40
Over/(Under) Recovery	17,936.53	-404,829.18	-404,829.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	783,840.01	2,211,111.40	2,211,111.40
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	17,936.53	-404,829.18	-404,829.18
Total Projected Indirect 2006-2007 (Numerator)	765,903.48	2,615,940.58	2,615,940.58
Direct Costs	14,761,003.27	13,333,731.88	13,333,731.88
Rate for 2006-2007 **	5.19*	19.62*	19.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 22045
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

North Dickinson County Schools
W6588 M-69
Felch, MI 49831

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	100,584.00	531,601.00	531,601.00
2002-2003 Fixed Carryforward	18,709.00	-307,162.00	-307,162.00
Total Indirect Costs	81,875.00	838,763.00	838,763.00
2002-2003 Direct Costs	3,025,042.00	2,594,025.00	2,594,025.00
2004-2005 Rate	2.71*	32.33*	32.33**

Comparison:			
2004-2005 Actual Direct Costs	2,907,812.51	2,537,442.36	2,537,442.36
Indirect costs based on rate ** multiplied by actual direct costs	78,801.72	380,616.35	634,360.59
2004-2005 Actual Indirect Costs	126,691.75	497,061.90	497,061.90
2002-2003 Fixed Carry Forward	18,709.00	-307,162.00	-307,162.00
Total Indirect Costs	107,982.75	804,223.90	804,223.90
Over/(Under) Recovery	-29,181.03	-423,607.55	-169,863.31

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	126,691.75	497,061.90	497,061.90
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-29,181.03	-423,607.55	-169,863.31
Total Projected Indirect 2006-2007 (Numerator)	155,872.78	920,669.45	666,925.21
Direct Costs	2,907,812.51	2,537,442.36	2,537,442.36
Rate for 2006-2007 **	5.36*	36.28*	26.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Eaton ISD
1790 E. Packard Highway
Charlotte, MI 48813-9717

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,797,498.00	2,485,075.00	2,485,075.00
2002-2003 Fixed Carryforward	-52,437.00	-107,556.00	-107,556.00
Total Indirect Costs	1,849,935.00	2,592,631.00	2,592,631.00
2002-2003 Direct Costs	17,209,318.00	16,521,741.00	16,521,741.00
2004-2005 Rate	10.75*	15.69*	15.69**

Comparison:			
2004-2005 Actual Direct Costs	17,126,538.54	16,398,922.60	16,398,922.60
Indirect costs based on rate ** multiplied by actual direct costs	1,841,102.89	2,459,838.39	2,572,990.96
2004-2005 Actual Indirect Costs	1,075,516.64	1,803,132.58	1,803,132.58
2002-2003 Fixed Carry Forward	-52,437.00	-107,556.00	-107,556.00
Total Indirect Costs	1,127,953.64	1,910,688.58	1,910,688.58
Over/(Under) Recovery	713,149.25	549,149.81	662,302.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,075,516.64	1,803,132.58	1,803,132.58
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	713,149.25	549,149.81	662,302.38
Total Projected Indirect 2006-2007 (Numerator)	362,367.39	1,253,982.77	1,140,830.20
Direct Costs	17,126,538.54	16,398,922.60	16,398,922.60
Rate for 2006-2007 **	2.12*	7.65*	6.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bellevue Community Schools
201 West Street
Bellevue, MI 49021-1049

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	358,528.00	1,362,997.00	1,362,997.00
2002-2003 Fixed Carryforward	-114,753.00	-1,153,902.00	-1,153,902.00
Total Indirect Costs	473,281.00	2,516,899.00	2,516,899.00
2002-2003 Direct Costs	6,685,332.00	5,680,863.00	5,680,863.00
2004-2005 Rate	7.08*	44.30*	44.30**

Comparison:			
2004-2005 Actual Direct Costs	6,801,916.56	5,761,871.93	5,761,871.93
Indirect costs based on rate ** multiplied by actual direct costs	481,575.69	864,280.79	1,440,467.98
2004-2005 Actual Indirect Costs	325,881.72	1,365,926.35	1,365,926.35
2002-2003 Fixed Carry Forward	-114,753.00	-1,153,902.00	-1,153,902.00
Total Indirect Costs	440,634.72	2,519,828.35	2,519,828.35
Over/(Under) Recovery	40,940.97	-1,655,547.56	-1,079,360.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	325,881.72	1,365,926.35	1,365,926.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	40,940.97	-1,655,547.56	-1,079,360.37
Total Projected Indirect 2006-2007 (Numerator)	284,940.75	3,021,473.91	2,445,286.72
Direct Costs	6,801,916.56	5,761,871.93	5,761,871.93
Rate for 2006-2007 **	4.19*	52.44*	42.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Charlotte Public Schools
378 State Street
Charlotte, MI 48813-1797

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	394,099.00	2,693,232.00	2,693,232.00
2002-2003 Fixed Carryforward	-32,653.00	-116,218.00	-116,218.00
Total Indirect Costs	426,752.00	2,809,450.00	2,809,450.00
2002-2003 Direct Costs	24,268,378.00	21,969,245.00	21,969,245.00
2004-2005 Rate	1.76*	12.79*	12.79**

Comparison:			
2004-2005 Actual Direct Costs	26,313,331.87	23,766,165.53	23,766,165.53
Indirect costs based on rate ** multiplied by actual direct costs	463,114.64	3,039,692.57	3,039,692.57
2004-2005 Actual Indirect Costs	419,864.10	2,967,030.44	2,967,030.44
2002-2003 Fixed Carry Forward	-32,653.00	-116,218.00	-116,218.00
Total Indirect Costs	452,517.10	3,083,248.44	3,083,248.44
Over/(Under) Recovery	10,597.54	-43,555.87	-43,555.87

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	419,864.10	2,967,030.44	2,967,030.44
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	10,597.54	-43,555.87	-43,555.87
Total Projected Indirect 2006-2007 (Numerator)	409,266.56	3,010,586.31	3,010,586.31
Direct Costs	26,313,331.87	23,766,165.53	23,766,165.53
Rate for 2006-2007 **	1.56*	12.67*	12.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Eaton Rapids Public Schools
501 King Street
Eaton Rapids, MI 48827-1251

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	227,313.00	2,667,266.00	2,667,266.00
2002-2003 Fixed Carryforward	-13,082.00	-69,453.00	-69,453.00
Total Indirect Costs	240,395.00	2,736,719.00	2,736,719.00
2002-2003 Direct Costs	24,070,924.00	21,630,971.00	21,630,971.00
2004-2005 Rate	1.00*	12.65*	12.65**

Comparison:			
2004-2005 Actual Direct Costs	24,030,724.83	21,658,920.95	21,658,920.95
Indirect costs based on rate ** multiplied by actual direct costs	240,307.25	2,739,853.50	2,739,853.50
2004-2005 Actual Indirect Costs	605,833.47	2,977,637.35	2,977,637.35
2002-2003 Fixed Carry Forward	-13,082.00	-69,453.00	-69,453.00
Total Indirect Costs	618,915.47	3,047,090.35	3,047,090.35
Over/(Under) Recovery	-378,608.22	-307,236.85	-307,236.85

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	605,833.47	2,977,637.35	2,977,637.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-378,608.22	-307,236.85	-307,236.85
Total Projected Indirect 2006-2007 (Numerator)	984,441.69	3,284,874.20	3,284,874.20
Direct Costs	24,030,724.83	21,658,920.95	21,658,920.95
Rate for 2006-2007 **	4.10*	15.17*	15.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grand Ledge Public Schools
220 Lamson Street
Grand Ledge, MI 48837-1760

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	545,561.00	5,254,407.00	5,254,407.00
2002-2003 Fixed Carryforward	63,434.00	-1,273,982.00	-1,273,982.00
Total Indirect Costs	482,127.00	6,528,389.00	6,528,389.00
2002-2003 Direct Costs	39,803,590.00	35,094,744.00	35,094,744.00
2004-2005 Rate	1.21*	18.60*	18.60**

Comparison:			
2004-2005 Actual Direct Costs	39,204,257.86	34,823,922.05	34,823,922.05
Indirect costs based on rate ** multiplied by actual direct costs	474,371.52	5,223,588.31	6,477,249.50
2004-2005 Actual Indirect Costs	1,148,013.46	5,528,349.27	5,528,349.27
2002-2003 Fixed Carry Forward	63,434.00	-1,273,982.00	-1,273,982.00
Total Indirect Costs	1,084,579.46	6,802,331.27	6,802,331.27
Over/(Under) Recovery	-610,207.94	-1,578,742.96	-325,081.77

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,148,013.46	5,528,349.27	5,528,349.27
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-610,207.94	-1,578,742.96	-325,081.77
Total Projected Indirect 2006-2007 (Numerator)	1,758,221.40	7,107,092.23	5,853,431.04
Direct Costs	39,204,257.86	34,823,922.05	34,823,922.05
Rate for 2006-2007 **	4.48*	20.41*	16.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23065
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Maple Valley Schools
11090 Nashville Highway
Vermontville, MI 49096-8578

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	206,887.00	1,370,360.00	1,370,360.00
2002-2003 Fixed Carryforward	-35,437.00	-113,653.00	-113,653.00
Total Indirect Costs	242,324.00	1,484,013.00	1,484,013.00
2002-2003 Direct Costs	12,007,780.00	10,844,307.00	10,844,307.00
2004-2005 Rate	2.02*	13.68*	13.68**

Comparison:			
2004-2005 Actual Direct Costs	14,397,880.81	11,676,517.59	11,676,517.59
Indirect costs based on rate ** multiplied by actual direct costs	290,837.19	1,597,347.61	1,597,347.61
2004-2005 Actual Indirect Costs	308,581.47	3,029,944.69	3,029,944.69
2002-2003 Fixed Carry Forward	-35,437.00	-113,653.00	-113,653.00
Total Indirect Costs	344,018.47	3,143,597.69	3,143,597.69
Over/(Under) Recovery	-53,181.28	-1,546,250.08	-1,546,250.08

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	308,581.47	3,029,944.69	3,029,944.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-53,181.28	-1,546,250.08	-1,546,250.08
Total Projected Indirect 2006-2007 (Numerator)	361,762.75	4,576,194.77	4,576,194.77
Direct Costs	14,397,880.81	11,676,517.59	11,676,517.59
Rate for 2006-2007 **	2.51*	39.19*	39.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Olivet Community Schools
255 1st Street
Olivet, MI 49076-9413

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	131,624.00	872,475.00	872,475.00
2002-2003 Fixed Carryforward	484,352.00	-96,374.00	-96,374.00
Total Indirect Costs	-352,728.00	968,849.00	968,849.00
2002-2003 Direct Costs	9,413,917.00	8,673,066.00	8,673,066.00
2004-2005 Rate	0.00*	11.17*	11.17**

Comparison:			
2004-2005 Actual Direct Costs	9,887,782.75	9,007,447.70	9,007,447.70
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,006,131.91	1,006,131.91
2004-2005 Actual Indirect Costs	310,314.26	1,190,649.31	1,190,649.31
2002-2003 Fixed Carry Forward	484,352.00	-96,374.00	-96,374.00
Total Indirect Costs	-174,037.74	1,287,023.31	1,287,023.31
Over/(Under) Recovery	0.00	-280,891.40	-280,891.40

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	310,314.26	1,190,649.31	1,190,649.31
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-280,891.40	-280,891.40
Total Projected Indirect 2006-2007 (Numerator)	310,314.26	1,471,540.71	1,471,540.71
Direct Costs	9,887,782.75	9,007,447.70	9,007,447.70
Rate for 2006-2007 **	3.14*	16.34*	16.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Potterville Public Schools
420 N. High Street
Potterville, MI 48876-0337

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	233,619.00	916,307.00	916,307.00
2002-2003 Fixed Carryforward	13,195.00	-22,473.00	-22,473.00
Total Indirect Costs	220,424.00	938,780.00	938,780.00
2002-2003 Direct Costs	7,776,208.00	7,093,520.00	7,093,520.00
2004-2005 Rate	2.83*	13.23*	13.23**

Comparison:			
2004-2005 Actual Direct Costs	8,191,224.66	7,477,978.37	7,477,978.37
Indirect costs based on rate ** multiplied by actual direct costs	231,811.66	989,336.54	989,336.54
2004-2005 Actual Indirect Costs	180,907.16	894,153.45	894,153.45
2002-2003 Fixed Carry Forward	13,195.00	-22,473.00	-22,473.00
Total Indirect Costs	167,712.16	916,626.45	916,626.45
Over/(Under) Recovery	64,099.50	72,710.09	72,710.09

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	180,907.16	894,153.45	894,153.45
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	64,099.50	72,710.09	72,710.09
Total Projected Indirect 2006-2007 (Numerator)	116,807.66	821,443.36	821,443.36
Direct Costs	8,191,224.66	7,477,978.37	7,477,978.37
Rate for 2006-2007 **	1.43*	10.98*	10.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23490
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oneida Township S/D #3
8981 Oneida Road
Grand Ledge, MI 48837-7405

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	9,099.00	9,099.00
2002-2003 Fixed Carryforward	0.00	1,348.00	1,348.00
Total Indirect Costs	0.00	7,751.00	7,751.00
2002-2003 Direct Costs	119,273.00	110,174.00	110,174.00
2004-2005 Rate	0.00*	7.04*	7.04**

Comparison:			
2004-2005 Actual Direct Costs	155,193.64	143,098.32	143,098.32
Indirect costs based on rate ** multiplied by actual direct costs	0.00	10,074.12	10,074.12
2004-2005 Actual Indirect Costs	0.00	12,095.32	12,095.32
2002-2003 Fixed Carry Forward	0.00	1,348.00	1,348.00
Total Indirect Costs	0.00	10,747.32	10,747.32
Over/(Under) Recovery	0.00	-673.20	-673.20

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	12,095.32	12,095.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-673.20	-673.20
Total Projected Indirect 2006-2007 (Numerator)	0.00	12,768.52	12,768.52
Direct Costs	155,193.64	143,098.32	143,098.32
Rate for 2006-2007 **	0.00*	8.92*	8.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 23901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Island City Academy
6421 Clinton Road
Eaton Rapids, MI 48827-1334

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	25,437.00	105,485.00	105,485.00
2002-2003 Fixed Carryforward	-4,143.00	16,095.00	16,095.00
Total Indirect Costs	29,580.00	89,390.00	89,390.00
2002-2003 Direct Costs	1,149,584.00	1,069,536.00	1,069,536.00
2004-2005 Rate	2.57*	8.36*	8.36**

Comparison:			
2004-2005 Actual Direct Costs	950,152.10	867,894.68	867,894.68
Indirect costs based on rate ** multiplied by actual direct costs	24,418.91	72,556.00	72,556.00
2004-2005 Actual Indirect Costs	24,910.25	107,167.67	107,167.67
2002-2003 Fixed Carry Forward	-4,143.00	16,095.00	16,095.00
Total Indirect Costs	29,053.25	91,072.67	91,072.67
Over/(Under) Recovery	-4,634.34	-18,516.67	-18,516.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	24,910.25	107,167.67	107,167.67
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-4,634.34	-18,516.67	-18,516.67
Total Projected Indirect 2006-2007 (Numerator)	29,544.59	125,684.34	125,684.34
Direct Costs	950,152.10	867,894.68	867,894.68
Rate for 2006-2007 **	3.11*	14.48*	14.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 24020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Harbor Springs School District
800 State Road
Harbor Springs, MI 49740-9723

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	76,671.00	1,125,558.00	1,125,558.00
2002-2003 Fixed Carryforward	35,139.00	-12,438.00	-12,438.00
Total Indirect Costs	41,532.00	1,137,996.00	1,137,996.00
2002-2003 Direct Costs	9,164,771.00	8,115,884.00	8,115,884.00
2004-2005 Rate	0.45*	14.02*	14.02**

Comparison:			
2004-2005 Actual Direct Costs	9,605,910.04	8,435,961.19	8,435,961.19
Indirect costs based on rate ** multiplied by actual direct costs	43,226.60	1,182,721.76	1,182,721.76
2004-2005 Actual Indirect Costs	272,128.08	1,442,076.93	1,442,076.93
2002-2003 Fixed Carry Forward	35,139.00	-12,438.00	-12,438.00
Total Indirect Costs	236,989.08	1,454,514.93	1,454,514.93
Over/(Under) Recovery	-193,762.48	-271,793.17	-271,793.17

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	272,128.08	1,442,076.93	1,442,076.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-193,762.48	-271,793.17	-271,793.17
Total Projected Indirect 2006-2007 (Numerator)	465,890.56	1,713,870.10	1,713,870.10
Direct Costs	9,605,910.04	8,435,961.19	8,435,961.19
Rate for 2006-2007 **	4.85*	20.32*	20.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 24030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Littlefield Public Schools
7400 North Street
Alanson, MI 49706-1300

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	62,589.00	344,261.00	344,261.00
2002-2003 Fixed Carryforward	-5,845.00	-48,076.00	-48,076.00
Total Indirect Costs	68,434.00	392,337.00	392,337.00
2002-2003 Direct Costs	3,655,734.00	3,374,062.00	3,374,062.00
2004-2005 Rate	1.87*	11.63*	11.63**

Comparison:			
2004-2005 Actual Direct Costs	3,577,197.46	3,314,181.03	3,314,181.03
Indirect costs based on rate ** multiplied by actual direct costs	66,893.59	385,439.25	385,439.25
2004-2005 Actual Indirect Costs	72,377.59	335,394.02	335,394.02
2002-2003 Fixed Carry Forward	-5,845.00	-48,076.00	-48,076.00
Total Indirect Costs	78,222.59	383,470.02	383,470.02
Over/(Under) Recovery	-11,329.00	1,969.23	1,969.23

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	72,377.59	335,394.02	335,394.02
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-11,329.00	1,969.23	1,969.23
Total Projected Indirect 2006-2007 (Numerator)	83,706.59	333,424.79	333,424.79
Direct Costs	3,577,197.46	3,314,181.03	3,314,181.03
Rate for 2006-2007 **	2.34*	10.06*	10.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 24040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pellston Public Schools
172 N. Park Street
Pellston, MI 49769-9400

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	42,351.00	675,276.00	675,276.00
2002-2003 Fixed Carryforward	0.00	5,519.00	5,519.00
Total Indirect Costs	42,351.00	669,757.00	669,757.00
2002-2003 Direct Costs	5,846,099.00	5,213,174.00	5,213,174.00
2004-2005 Rate	0.72*	12.85*	12.85**

Comparison:			
2004-2005 Actual Direct Costs	5,844,130.75	5,272,600.85	5,272,600.85
Indirect costs based on rate ** multiplied by actual direct costs	42,077.74	677,529.21	677,529.21
2004-2005 Actual Indirect Costs	123,666.66	695,196.56	695,196.56
2002-2003 Fixed Carry Forward	0.00	5,519.00	5,519.00
Total Indirect Costs	123,666.66	689,677.56	689,677.56
Over/(Under) Recovery	-81,588.92	-12,148.35	-12,148.35

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	123,666.66	695,196.56	695,196.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-81,588.92	-12,148.35	-12,148.35
Total Projected Indirect 2006-2007 (Numerator)	205,255.58	707,344.91	707,344.91
Direct Costs	5,844,130.75	5,272,600.85	5,272,600.85
Rate for 2006-2007 **	3.51*	13.42*	13.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 24070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Public Schools of Petoskey
P.O. Box 247
Petoskey, MI 49770-3026

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	395,784.00	2,610,560.00	2,610,560.00
2002-2003 Fixed Carryforward	-306,084.00	-621,795.00	-621,795.00
Total Indirect Costs	701,868.00	3,232,355.00	3,232,355.00
2002-2003 Direct Costs	22,144,477.00	19,929,701.00	19,929,701.00
2004-2005 Rate	3.17*	16.22*	16.22**

Comparison:			
2004-2005 Actual Direct Costs	24,970,821.08	22,227,427.84	22,227,427.84
Indirect costs based on rate ** multiplied by actual direct costs	791,575.03	3,334,114.18	3,605,288.80
2004-2005 Actual Indirect Costs	312,321.88	3,055,715.12	3,055,715.12
2002-2003 Fixed Carry Forward	-306,084.00	-621,795.00	-621,795.00
Total Indirect Costs	618,405.88	3,677,510.12	3,677,510.12
Over/(Under) Recovery	173,169.15	-343,395.94	-72,221.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	312,321.88	3,055,715.12	3,055,715.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	173,169.15	-343,395.94	-72,221.32
Total Projected Indirect 2006-2007 (Numerator)	139,152.73	3,399,111.06	3,127,936.44
Direct Costs	24,970,821.08	22,227,427.84	22,227,427.84
Rate for 2006-2007 **	0.56*	15.29*	14.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 24901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Concord Academy - Petoskey
2468 Atkins
Petoskey, MI 49770

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	153,375.00	153,375.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	153,375.00	153,375.00
2002-2003 Direct Costs	2,135,586.00	1,982,211.00	1,982,211.00
2004-2005 Rate	0.00*	7.74*	7.74**

Comparison:			
2004-2005 Actual Direct Costs	1,720,826.00	1,560,974.00	1,560,974.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	120,819.39	120,819.39
2004-2005 Actual Indirect Costs	0.00	159,852.00	159,852.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	159,852.00	159,852.00
Over/(Under) Recovery	0.00	-39,032.61	-39,032.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	159,852.00	159,852.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-39,032.61	-39,032.61
Total Projected Indirect 2006-2007 (Numerator)	0.00	198,884.61	198,884.61
Direct Costs	1,720,826.00	1,560,974.00	1,560,974.00
Rate for 2006-2007 **	0.00*	12.74*	12.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Genesee ISD
2413 W. Maple Avenue
Flint, MI 48507-3429

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,990,876.00	4,839,602.00	4,839,602.00
2002-2003 Fixed Carryforward	999,645.00	584,580.00	584,580.00
Total Indirect Costs	991,231.00	4,255,022.00	4,255,022.00
2002-2003 Direct Costs	42,312,771.00	39,464,045.00	39,464,045.00
2004-2005 Rate	2.34*	10.78*	10.78**

Comparison:			
2004-2005 Actual Direct Costs	70,493,761.32	68,133,247.62	68,133,247.62
Indirect costs based on rate ** multiplied by actual direct costs	1,649,554.01	7,344,764.09	7,344,764.09
2004-2005 Actual Indirect Costs	2,774,008.80	5,134,522.50	5,134,522.50
2002-2003 Fixed Carry Forward	999,645.00	584,580.00	584,580.00
Total Indirect Costs	1,774,363.80	4,549,942.50	4,549,942.50
Over/(Under) Recovery	-124,809.79	2,794,821.59	2,794,821.59

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,774,008.80	5,134,522.50	5,134,522.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-124,809.79	2,794,821.59	2,794,821.59
Total Projected Indirect 2006-2007 (Numerator)	2,898,818.59	2,339,700.91	2,339,700.91
Direct Costs	70,493,761.32	68,133,247.62	68,133,247.62
Rate for 2006-2007 **	4.11*	3.43*	3.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Flint City School District
923 E. Kearsley Street
Flint, MI 48503-6106

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,704,616.00	31,403,000.00	31,403,000.00
2002-2003 Fixed Carryforward	-1,356,372.00	-21,086,411.00	-21,086,411.00
Total Indirect Costs	5,060,988.00	52,489,411.00	52,489,411.00
2002-2003 Direct Costs	211,046,179.00	183,347,795.00	183,347,795.00
2004-2005 Rate	2.40*	28.63*	28.63**

Comparison:			
2004-2005 Actual Direct Costs	223,675,805.00	199,344,759.00	199,344,759.00
Indirect costs based on rate ** multiplied by actual direct costs	5,368,219.32	29,901,713.85	49,836,189.75
2004-2005 Actual Indirect Costs	3,904,295.00	28,235,341.00	28,235,341.00
2002-2003 Fixed Carry Forward	-1,356,372.00	-21,086,411.00	-21,086,411.00
Total Indirect Costs	5,260,667.00	49,321,752.00	49,321,752.00
Over/(Under) Recovery	107,552.32	-19,420,038.15	514,437.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,904,295.00	28,235,341.00	28,235,341.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	107,552.32	-19,420,038.15	514,437.75
Total Projected Indirect 2006-2007 (Numerator)	3,796,742.68	47,655,379.15	27,720,903.25
Direct Costs	223,675,805.00	199,344,759.00	199,344,759.00
Rate for 2006-2007 **	1.70*	23.91*	13.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grand Blanc Community Schools
G-11920 S. Saginaw Street
Grand Blanc, MI 48439-1402

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	747,857.00	5,991,302.00	5,991,302.00
2002-2003 Fixed Carryforward	-86,275.00	-67,363.00	-67,363.00
Total Indirect Costs	834,132.00	6,058,665.00	6,058,665.00
2002-2003 Direct Costs	46,415,657.00	41,172,212.00	41,172,212.00
2004-2005 Rate	1.80*	14.72*	14.72**

Comparison:			
2004-2005 Actual Direct Costs	55,241,234.25	48,799,379.40	48,799,379.40
Indirect costs based on rate ** multiplied by actual direct costs	994,342.22	7,183,268.65	7,183,268.65
2004-2005 Actual Indirect Costs	1,329,824.80	7,771,679.65	7,771,679.65
2002-2003 Fixed Carry Forward	-86,275.00	-67,363.00	-67,363.00
Total Indirect Costs	1,416,099.80	7,839,042.65	7,839,042.65
Over/(Under) Recovery	-421,757.58	-655,774.00	-655,774.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,329,824.80	7,771,679.65	7,771,679.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-421,757.58	-655,774.00	-655,774.00
Total Projected Indirect 2006-2007 (Numerator)	1,751,582.38	8,427,453.65	8,427,453.65
Direct Costs	55,241,234.25	48,799,379.40	48,799,379.40
Rate for 2006-2007 **	3.17*	17.27*	17.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mt. Morris Consolidated Schools
12356 Walter Street
Mt. Morris, MI 48458-1749

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	404,512.00	2,642,143.00	2,642,143.00
2002-2003 Fixed Carryforward	-86,635.00	-112,853.00	-112,853.00
Total Indirect Costs	491,147.00	2,754,996.00	2,754,996.00
2002-2003 Direct Costs	25,029,666.00	22,792,035.00	22,792,035.00
2004-2005 Rate	1.96*	12.09*	12.09**

Comparison:			
2004-2005 Actual Direct Costs	27,624,980.83	24,933,850.13	24,933,850.13
Indirect costs based on rate ** multiplied by actual direct costs	541,449.62	3,014,502.48	3,014,502.48
2004-2005 Actual Indirect Costs	500,704.52	3,191,835.22	3,191,835.22
2002-2003 Fixed Carry Forward	-86,635.00	-112,853.00	-112,853.00
Total Indirect Costs	587,339.52	3,304,688.22	3,304,688.22
Over/(Under) Recovery	-45,889.90	-290,185.74	-290,185.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	500,704.52	3,191,835.22	3,191,835.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-45,889.90	-290,185.74	-290,185.74
Total Projected Indirect 2006-2007 (Numerator)	546,594.42	3,482,020.96	3,482,020.96
Direct Costs	27,624,980.83	24,933,850.13	24,933,850.13
Rate for 2006-2007 **	1.98*	13.97*	13.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Goodrich Area Schools
8029 S. Gale Road
Goodrich, MI 48438-9203

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	228,783.00	1,947,190.00	1,947,190.00
2002-2003 Fixed Carryforward	-33,065.00	-437,892.00	-437,892.00
Total Indirect Costs	261,848.00	2,385,082.00	2,385,082.00
2002-2003 Direct Costs	13,823,896.00	12,105,489.00	12,105,489.00
2004-2005 Rate	1.89*	19.70*	19.70**

Comparison:			
2004-2005 Actual Direct Costs	15,766,861.95	13,997,602.16	13,997,602.16
Indirect costs based on rate ** multiplied by actual direct costs	297,993.69	2,099,640.32	2,757,527.63
2004-2005 Actual Indirect Costs	302,164.70	2,071,424.49	2,071,424.49
2002-2003 Fixed Carry Forward	-33,065.00	-437,892.00	-437,892.00
Total Indirect Costs	335,229.70	2,509,316.49	2,509,316.49
Over/(Under) Recovery	-37,236.01	-409,676.17	248,211.14

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	302,164.70	2,071,424.49	2,071,424.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-37,236.01	-409,676.17	248,211.14
Total Projected Indirect 2006-2007 (Numerator)	339,400.71	2,481,100.66	1,823,213.35
Direct Costs	15,766,861.95	13,997,602.16	13,997,602.16
Rate for 2006-2007 **	2.15*	17.73*	13.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bendle Public Schools
2283 E. Scottwood Avenue
Burton, MI 48529-1721

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	170,539.00	1,613,863.00	1,613,863.00
2002-2003 Fixed Carryforward	1,685.00	-317,203.00	-317,203.00
Total Indirect Costs	168,854.00	1,931,066.00	1,931,066.00
2002-2003 Direct Costs	12,506,039.00	11,062,715.00	11,062,715.00
2004-2005 Rate	1.35*	17.46*	17.46**

Comparison:			
2004-2005 Actual Direct Costs	13,227,545.68	12,088,751.84	12,088,751.84
Indirect costs based on rate ** multiplied by actual direct costs	178,571.87	1,813,312.78	2,110,696.07
2004-2005 Actual Indirect Costs	16,966.01	1,155,759.85	1,155,759.85
2002-2003 Fixed Carry Forward	1,685.00	-317,203.00	-317,203.00
Total Indirect Costs	15,281.01	1,472,962.85	1,472,962.85
Over/(Under) Recovery	163,290.86	340,349.93	637,733.22

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	16,966.01	1,155,759.85	1,155,759.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	163,290.86	340,349.93	637,733.22
Total Projected Indirect 2006-2007 (Numerator)	-146,324.85	815,409.92	518,026.63
Direct Costs	13,227,545.68	12,088,751.84	12,088,751.84
Rate for 2006-2007 **	0.00*	6.75*	4.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Genesee School District
P.O. Box 220
Genesee, MI 48437-0220

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	27,181.00	621,644.00	621,644.00
2002-2003 Fixed Carryforward	-10,615.00	112,684.00	112,684.00
Total Indirect Costs	37,796.00	508,960.00	508,960.00
2002-2003 Direct Costs	7,591,910.00	6,997,447.00	6,997,447.00
2004-2005 Rate	0.50*	7.27*	7.27**

Comparison:			
2004-2005 Actual Direct Costs	7,906,720.16	7,208,607.33	7,208,607.33
Indirect costs based on rate ** multiplied by actual direct costs	39,533.60	524,065.75	524,065.75
2004-2005 Actual Indirect Costs	114,207.39	812,320.22	812,320.22
2002-2003 Fixed Carry Forward	-10,615.00	112,684.00	112,684.00
Total Indirect Costs	124,822.39	699,636.22	699,636.22
Over/(Under) Recovery	-85,288.79	-175,570.47	-175,570.47

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	114,207.39	812,320.22	812,320.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-85,288.79	-175,570.47	-175,570.47
Total Projected Indirect 2006-2007 (Numerator)	199,496.18	987,890.69	987,890.69
Direct Costs	7,906,720.16	7,208,607.33	7,208,607.33
Rate for 2006-2007 **	2.52*	13.70*	13.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Carman-Ainsworth Community Schools
G-3475 W. Court Street
Flint, MI 48532-4700

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	634,356.00	5,005,334.00	5,005,334.00
2002-2003 Fixed Carryforward	-98,897.00	170,286.00	170,286.00
Total Indirect Costs	733,253.00	4,835,048.00	4,835,048.00
2002-2003 Direct Costs	47,360,596.00	42,989,618.00	42,989,618.00
2004-2005 Rate	1.55*	11.25*	11.25**

Comparison:			
2004-2005 Actual Direct Costs	50,225,980.73	44,991,200.00	44,991,200.00
Indirect costs based on rate ** multiplied by actual direct costs	778,502.70	5,061,510.00	5,061,510.00
2004-2005 Actual Indirect Costs	1,359,323.28	6,594,104.01	6,594,104.01
2002-2003 Fixed Carry Forward	-98,897.00	170,286.00	170,286.00
Total Indirect Costs	1,458,220.28	6,423,818.01	6,423,818.01
Over/(Under) Recovery	-679,717.58	-1,362,308.01	-1,362,308.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,359,323.28	6,594,104.01	6,594,104.01
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-679,717.58	-1,362,308.01	-1,362,308.01
Total Projected Indirect 2006-2007 (Numerator)	2,039,040.86	7,956,412.02	7,956,412.02
Direct Costs	50,225,980.73	44,991,200.00	44,991,200.00
Rate for 2006-2007 **	4.06*	17.68*	17.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fenton Area Public Schools
3100 Owen Road
Fenton, MI 48430-1754

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	335,409.00	3,510,169.00	3,510,169.00
2002-2003 Fixed Carryforward	200,989.00	-191,327.00	-191,327.00
Total Indirect Costs	134,420.00	3,701,496.00	3,701,496.00
2002-2003 Direct Costs	27,228,293.00	24,053,533.00	24,053,533.00
2004-2005 Rate	0.49*	15.39*	15.39**

Comparison:			
2004-2005 Actual Direct Costs	29,540,099.23	26,337,346.76	26,337,346.76
Indirect costs based on rate ** multiplied by actual direct costs	144,746.49	3,950,602.01	4,053,317.67
2004-2005 Actual Indirect Costs	467,480.18	3,670,232.65	3,670,232.65
2002-2003 Fixed Carry Forward	200,989.00	-191,327.00	-191,327.00
Total Indirect Costs	266,491.18	3,861,559.65	3,861,559.65
Over/(Under) Recovery	-121,744.69	89,042.36	191,758.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	467,480.18	3,670,232.65	3,670,232.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-121,744.69	89,042.36	191,758.02
Total Projected Indirect 2006-2007 (Numerator)	589,224.87	3,581,190.29	3,478,474.63
Direct Costs	29,540,099.23	26,337,346.76	26,337,346.76
Rate for 2006-2007 **	1.99*	13.60*	13.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kearsley Community Schools
4396 Underhill Drive
Flint, MI 48506-1534

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	352,108.00	3,349,807.00	3,349,807.00
2002-2003 Fixed Carryforward	237,626.00	-213,040.00	-213,040.00
Total Indirect Costs	114,482.00	3,562,847.00	3,562,847.00
2002-2003 Direct Costs	27,683,282.00	24,685,583.00	24,685,583.00
2004-2005 Rate	0.41*	14.43*	14.43**

Comparison:			
2004-2005 Actual Direct Costs	28,196,890.42	25,439,555.48	25,439,555.48
Indirect costs based on rate ** multiplied by actual direct costs	115,607.25	3,670,927.86	3,670,927.86
2004-2005 Actual Indirect Costs	952,139.10	3,709,474.04	3,709,474.04
2002-2003 Fixed Carry Forward	237,626.00	-213,040.00	-213,040.00
Total Indirect Costs	714,513.10	3,922,514.04	3,922,514.04
Over/(Under) Recovery	-598,905.85	-251,586.18	-251,586.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	952,139.10	3,709,474.04	3,709,474.04
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-598,905.85	-251,586.18	-251,586.18
Total Projected Indirect 2006-2007 (Numerator)	1,551,044.95	3,961,060.22	3,961,060.22
Direct Costs	28,196,890.42	25,439,555.48	25,439,555.48
Rate for 2006-2007 **	5.50*	15.57*	15.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Flushing Community Schools
522 N. McKinley Road
Flushing, MI 48433-1379

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	303,119.00	3,288,599.00	3,288,599.00
2002-2003 Fixed Carryforward	105,687.00	-37,891.00	-37,891.00
Total Indirect Costs	197,432.00	3,326,490.00	3,326,490.00
2002-2003 Direct Costs	27,840,797.00	24,855,317.00	24,855,317.00
2004-2005 Rate	0.71*	13.38*	13.38**

Comparison:			
2004-2005 Actual Direct Costs	33,057,122.97	29,310,420.23	29,310,420.23
Indirect costs based on rate ** multiplied by actual direct costs	234,705.57	3,921,734.23	3,921,734.23
2004-2005 Actual Indirect Costs	830,718.58	4,577,421.32	4,577,421.32
2002-2003 Fixed Carry Forward	105,687.00	-37,891.00	-37,891.00
Total Indirect Costs	725,031.58	4,615,312.32	4,615,312.32
Over/(Under) Recovery	-490,326.01	-693,578.09	-693,578.09

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	830,718.58	4,577,421.32	4,577,421.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-490,326.01	-693,578.09	-693,578.09
Total Projected Indirect 2006-2007 (Numerator)	1,321,044.59	5,270,999.41	5,270,999.41
Direct Costs	33,057,122.97	29,310,420.23	29,310,420.23
Rate for 2006-2007 **	4.00*	17.98*	17.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Atherton Community Schools
3354 S. Genesee Road
Burton, MI 48519-1426

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	213,452.00	1,165,650.00	1,165,650.00
2002-2003 Fixed Carryforward	-94,328.00	-355,420.00	-355,420.00
Total Indirect Costs	307,780.00	1,521,070.00	1,521,070.00
2002-2003 Direct Costs	7,558,162.00	6,605,964.00	6,605,964.00
2004-2005 Rate	4.07*	23.03*	23.03**

Comparison:			
2004-2005 Actual Direct Costs	8,164,057.83	7,227,879.85	7,227,879.85
Indirect costs based on rate ** multiplied by actual direct costs	332,277.15	1,084,181.98	1,664,580.73
2004-2005 Actual Indirect Costs	354,527.53	1,290,705.51	1,290,705.51
2002-2003 Fixed Carry Forward	-94,328.00	-355,420.00	-355,420.00
Total Indirect Costs	448,855.53	1,646,125.51	1,646,125.51
Over/(Under) Recovery	-116,578.38	-561,943.53	18,455.22

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	354,527.53	1,290,705.51	1,290,705.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-116,578.38	-561,943.53	18,455.22
Total Projected Indirect 2006-2007 (Numerator)	471,105.91	1,852,649.04	1,272,250.29
Direct Costs	8,164,057.83	7,227,879.85	7,227,879.85
Rate for 2006-2007 **	5.77*	25.63*	17.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Davison Community Schools
P.O. Box 319
Davison, MI 48423-0319

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	450,200.00	4,280,239.00	4,280,239.00
2002-2003 Fixed Carryforward	201,496.00	543,689.00	543,689.00
Total Indirect Costs	248,704.00	3,736,550.00	3,736,550.00
2002-2003 Direct Costs	37,601,178.00	33,771,139.00	33,771,139.00
2004-2005 Rate	0.66*	11.06*	11.06**

Comparison:			
2004-2005 Actual Direct Costs	38,645,609.69	34,702,222.45	34,702,222.45
Indirect costs based on rate ** multiplied by actual direct costs	255,061.02	3,838,065.80	3,838,065.80
2004-2005 Actual Indirect Costs	1,195,297.34	5,138,684.58	5,138,684.58
2002-2003 Fixed Carry Forward	201,496.00	543,689.00	543,689.00
Total Indirect Costs	993,801.34	4,594,995.58	4,594,995.58
Over/(Under) Recovery	-738,740.32	-756,929.78	-756,929.78

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,195,297.34	5,138,684.58	5,138,684.58
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-738,740.32	-756,929.78	-756,929.78
Total Projected Indirect 2006-2007 (Numerator)	1,934,037.66	5,895,614.36	5,895,614.36
Direct Costs	38,645,609.69	34,702,222.45	34,702,222.45
Rate for 2006-2007 **	5.00*	16.99*	16.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clio Area School District
430 N. Mill Street
Clio, MI 48420-1282

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	540,599.00	3,954,851.00	3,954,851.00
2002-2003 Fixed Carryforward	-103,163.00	-999,773.00	-999,773.00
Total Indirect Costs	643,762.00	4,954,624.00	4,954,624.00
2002-2003 Direct Costs	25,418,395.00	22,004,143.00	22,004,143.00
2004-2005 Rate	2.53*	22.52*	22.52**

Comparison:			
2004-2005 Actual Direct Costs	26,394,133.47	22,959,057.78	22,959,057.78
Indirect costs based on rate ** multiplied by actual direct costs	667,771.58	3,443,858.67	5,170,379.81
2004-2005 Actual Indirect Costs	1,698,321.45	5,133,397.14	5,133,397.14
2002-2003 Fixed Carry Forward	-103,163.00	-999,773.00	-999,773.00
Total Indirect Costs	1,801,484.45	6,133,170.14	6,133,170.14
Over/(Under) Recovery	-1,133,712.87	-2,689,311.47	-962,790.33

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,698,321.45	5,133,397.14	5,133,397.14
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,133,712.87	-2,689,311.47	-962,790.33
Total Projected Indirect 2006-2007 (Numerator)	2,832,034.32	7,822,708.61	6,096,187.47
Direct Costs	26,394,133.47	22,959,057.78	22,959,057.78
Rate for 2006-2007 **	10.73*	34.07*	26.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25180
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Swartz Creek Community Schools
8354 Cappy Lane
Swartz Creek, MI 48473-1242

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	453,413.00	3,386,072.00	3,386,072.00
2002-2003 Fixed Carryforward	-67,293.00	-705,855.00	-705,855.00
Total Indirect Costs	520,706.00	4,091,927.00	4,091,927.00
2002-2003 Direct Costs	27,982,360.00	25,049,701.00	25,049,701.00
2004-2005 Rate	1.86*	16.34*	16.34**

Comparison:			
2004-2005 Actual Direct Costs	30,097,699.94	27,127,749.32	27,127,749.32
Indirect costs based on rate ** multiplied by actual direct costs	559,817.22	4,069,162.40	4,432,674.24
2004-2005 Actual Indirect Costs	791,624.90	3,761,575.52	3,761,575.52
2002-2003 Fixed Carry Forward	-67,293.00	-705,855.00	-705,855.00
Total Indirect Costs	858,917.90	4,467,430.52	4,467,430.52
Over/(Under) Recovery	-299,100.68	-398,268.12	-34,756.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	791,624.90	3,761,575.52	3,761,575.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-299,100.68	-398,268.12	-34,756.28
Total Projected Indirect 2006-2007 (Numerator)	1,090,725.58	4,159,843.64	3,796,331.80
Direct Costs	30,097,699.94	27,127,749.32	27,127,749.32
Rate for 2006-2007 **	3.62*	15.33*	13.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25200
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lake Fenton Community Schools
11425 Torrey Road
Fenton, MI 48430-9622

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	222,055.00	1,138,927.00	1,138,927.00
2002-2003 Fixed Carryforward	0.00	-200,463.00	-200,463.00
Total Indirect Costs	222,055.00	1,339,390.00	1,339,390.00
2002-2003 Direct Costs	10,393,967.00	9,477,095.00	9,477,095.00
2004-2005 Rate	2.14*	14.13*	14.13**

Comparison:			
2004-2005 Actual Direct Costs	12,154,919.38	10,783,796.02	10,783,796.02
Indirect costs based on rate ** multiplied by actual direct costs	260,115.27	1,523,750.38	1,523,750.38
2004-2005 Actual Indirect Costs	369,465.59	1,740,588.95	1,740,588.95
2002-2003 Fixed Carry Forward	0.00	-200,463.00	-200,463.00
Total Indirect Costs	369,465.59	1,941,051.95	1,941,051.95
Over/(Under) Recovery	-109,350.32	-417,301.57	-417,301.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	369,465.59	1,740,588.95	1,740,588.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-109,350.32	-417,301.57	-417,301.57
Total Projected Indirect 2006-2007 (Numerator)	478,815.91	2,157,890.52	2,157,890.52
Direct Costs	12,154,919.38	10,783,796.02	10,783,796.02
Rate for 2006-2007 **	3.94*	20.01*	20.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25210
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Westwood Heights Schools
3484 N. Jennings Road
Flint, MI 48504-1757

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	266,684.00	1,337,114.00	1,337,114.00
2002-2003 Fixed Carryforward	-16,602.00	-264,623.00	-264,623.00
Total Indirect Costs	283,286.00	1,601,737.00	1,601,737.00
2002-2003 Direct Costs	10,528,241.00	9,457,811.00	9,457,811.00
2004-2005 Rate	2.69*	16.94*	16.94**

Comparison:			
2004-2005 Actual Direct Costs	10,746,966.79	9,667,231.91	9,667,231.91
Indirect costs based on rate ** multiplied by actual direct costs	289,093.41	1,450,084.79	1,637,629.09
2004-2005 Actual Indirect Costs	291,813.10	1,371,547.98	1,371,547.98
2002-2003 Fixed Carry Forward	-16,602.00	-264,623.00	-264,623.00
Total Indirect Costs	308,415.10	1,636,170.98	1,636,170.98
Over/(Under) Recovery	-19,321.69	-186,086.19	1,458.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	291,813.10	1,371,547.98	1,371,547.98
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-19,321.69	-186,086.19	1,458.11
Total Projected Indirect 2006-2007 (Numerator)	311,134.79	1,557,634.17	1,370,089.87
Direct Costs	10,746,966.79	9,667,231.91	9,667,231.91
Rate for 2006-2007 **	2.90*	16.11*	14.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25230
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bentley Community Schools
1170 N. Belsay Road
Burton, MI 48509-1659

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	936,148.00	936,148.00
2002-2003 Fixed Carryforward	0.00	42,120.00	42,120.00
Total Indirect Costs	0.00	894,028.00	894,028.00
2002-2003 Direct Costs	8,810,599.00	7,874,451.00	7,874,451.00
2004-2005 Rate	0.00*	11.35*	11.35**

Comparison:			
2004-2005 Actual Direct Costs	8,085,208.86	7,408,174.54	7,408,174.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	840,827.81	840,827.81
2004-2005 Actual Indirect Costs	57,057.05	734,091.37	734,091.37
2002-2003 Fixed Carry Forward	0.00	42,120.00	42,120.00
Total Indirect Costs	57,057.05	691,971.37	691,971.37
Over/(Under) Recovery	0.00	148,856.44	148,856.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	57,057.05	734,091.37	734,091.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	148,856.44	148,856.44
Total Projected Indirect 2006-2007 (Numerator)	57,057.05	585,234.93	585,234.93
Direct Costs	8,085,208.86	7,408,174.54	7,408,174.54
Rate for 2006-2007 **	0.71*	7.90*	7.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Beecher Community School District
1020 W. Coldwater Road
Flint, MI 48505-4895

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	586,303.00	4,370,442.00	4,370,442.00
2002-2003 Fixed Carryforward	0.00	-5,212,735.00	-5,212,735.00
Total Indirect Costs	586,303.00	9,583,177.00	9,583,177.00
2002-2003 Direct Costs	23,439,259.00	19,655,120.00	19,655,120.00
2004-2005 Rate	2.50*	48.76*	48.76**

Comparison:			
2004-2005 Actual Direct Costs	21,759,452.00	17,542,289.40	17,542,289.40
Indirect costs based on rate ** multiplied by actual direct costs	543,986.30	2,631,343.41	4,385,572.35
2004-2005 Actual Indirect Costs	888,604.89	5,105,767.49	5,105,767.49
2002-2003 Fixed Carry Forward	0.00	-5,212,735.00	-5,212,735.00
Total Indirect Costs	888,604.89	10,318,502.49	10,318,502.49
Over/(Under) Recovery	-344,618.59	-7,687,159.08	-5,932,930.14

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	888,604.89	5,105,767.49	5,105,767.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-344,618.59	-7,687,159.08	-5,932,930.14
Total Projected Indirect 2006-2007 (Numerator)	1,233,223.48	12,792,926.57	11,038,697.63
Direct Costs	21,759,452.00	17,542,289.40	17,542,289.40
Rate for 2006-2007 **	5.67*	72.93*	62.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25250
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Linden Community Schools
7205 W. Silver Lake Road
Linden, MI 48451-8710

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	416,872.00	2,271,218.00	2,271,218.00
2002-2003 Fixed Carryforward	34,588.00	-782,881.00	-782,881.00
Total Indirect Costs	382,284.00	3,054,099.00	3,054,099.00
2002-2003 Direct Costs	19,640,387.00	17,786,041.00	17,786,041.00
2004-2005 Rate	1.95*	17.17*	17.17**

Comparison:			
2004-2005 Actual Direct Costs	21,580,002.30	19,703,074.53	19,703,074.53
Indirect costs based on rate ** multiplied by actual direct costs	420,810.04	2,955,461.18	3,383,017.90
2004-2005 Actual Indirect Costs	634,442.21	2,511,369.98	2,511,369.98
2002-2003 Fixed Carry Forward	34,588.00	-782,881.00	-782,881.00
Total Indirect Costs	599,854.21	3,294,250.98	3,294,250.98
Over/(Under) Recovery	-179,044.17	-338,789.80	88,766.92

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	634,442.21	2,511,369.98	2,511,369.98
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-179,044.17	-338,789.80	88,766.92
Total Projected Indirect 2006-2007 (Numerator)	813,486.38	2,850,159.78	2,422,603.06
Direct Costs	21,580,002.30	19,703,074.53	19,703,074.53
Rate for 2006-2007 **	3.77*	14.47*	12.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25260
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457-0829

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	570,300.00	1,839,191.00	1,839,191.00
2002-2003 Fixed Carryforward	-33,124.00	-298,903.00	-298,903.00
Total Indirect Costs	603,424.00	2,138,094.00	2,138,094.00
2002-2003 Direct Costs	13,141,610.00	11,872,719.00	11,872,719.00
2004-2005 Rate	4.59*	18.01*	18.01**

Comparison:			
2004-2005 Actual Direct Costs	14,165,756.45	12,727,669.76	12,727,669.76
Indirect costs based on rate ** multiplied by actual direct costs	650,208.22	1,909,150.46	2,292,253.32
2004-2005 Actual Indirect Costs	636,988.28	2,075,074.97	2,075,074.97
2002-2003 Fixed Carry Forward	-33,124.00	-298,903.00	-298,903.00
Total Indirect Costs	670,112.28	2,373,977.97	2,373,977.97
Over/(Under) Recovery	-19,904.06	-464,827.51	-81,724.65

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	636,988.28	2,075,074.97	2,075,074.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-19,904.06	-464,827.51	-81,724.65
Total Projected Indirect 2006-2007 (Numerator)	656,892.34	2,539,902.48	2,156,799.62
Direct Costs	14,165,756.45	12,727,669.76	12,727,669.76
Rate for 2006-2007 **	4.64*	19.96*	16.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25280
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lakeville Community Schools
11107 Washburn Road
Otisville, MI 48463-9630

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	572,877.00	2,319,034.00	2,319,034.00
2002-2003 Fixed Carryforward	-9,633.00	-415,514.00	-415,514.00
Total Indirect Costs	582,510.00	2,734,548.00	2,734,548.00
2002-2003 Direct Costs	15,373,097.00	13,626,940.00	13,626,940.00
2004-2005 Rate	3.79*	20.07*	20.07**

Comparison:			
2004-2005 Actual Direct Costs	15,777,485.06	13,954,841.09	13,954,841.09
Indirect costs based on rate ** multiplied by actual direct costs	597,966.68	2,093,226.16	2,800,736.61
2004-2005 Actual Indirect Costs	573,131.97	2,395,775.94	2,395,775.94
2002-2003 Fixed Carry Forward	-9,633.00	-415,514.00	-415,514.00
Total Indirect Costs	582,764.97	2,811,289.94	2,811,289.94
Over/(Under) Recovery	15,201.71	-718,063.78	-10,553.33

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	573,131.97	2,395,775.94	2,395,775.94
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	15,201.71	-718,063.78	-10,553.33
Total Projected Indirect 2006-2007 (Numerator)	557,930.26	3,113,839.72	2,406,329.27
Direct Costs	15,777,485.06	13,954,841.09	13,954,841.09
Rate for 2006-2007 **	3.54*	22.31*	17.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Woodland Park Academy
9127 S. Saginaw Street
Grand Blanc, MI 48439-9502

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	283,828.00	513,391.00	513,391.00
2002-2003 Fixed Carryforward	-74,466.00	-829,624.00	-829,624.00
Total Indirect Costs	358,294.00	1,343,015.00	1,343,015.00
2002-2003 Direct Costs	1,898,571.00	1,669,008.00	1,669,008.00
2004-2005 Rate	18.87*	80.47*	80.47**

Comparison:			
2004-2005 Actual Direct Costs	2,070,589.39	1,906,223.11	1,906,223.11
Indirect costs based on rate ** multiplied by actual direct costs	310,588.41	285,933.47	476,555.78
2004-2005 Actual Indirect Costs	73,474.65	237,840.93	237,840.93
2002-2003 Fixed Carry Forward	-74,466.00	-829,624.00	-829,624.00
Total Indirect Costs	147,940.65	1,067,464.93	1,067,464.93
Over/(Under) Recovery	162,647.76	-781,531.46	-590,909.15

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	73,474.65	237,840.93	237,840.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	162,647.76	-781,531.46	-590,909.15
Total Projected Indirect 2006-2007 (Numerator)	-89,173.11	1,019,372.39	828,750.08
Direct Costs	2,070,589.39	1,906,223.11	1,906,223.11
Rate for 2006-2007 **	0.00*	53.48*	43.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grand Blanc Academy
5135 E. Hill Road
Grand Blanc, MI 48439-7637

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	26,591.00	243,926.00	243,926.00
2002-2003 Fixed Carryforward	382,142.00	145,719.00	145,719.00
Total Indirect Costs	-355,551.00	98,207.00	98,207.00
2002-2003 Direct Costs	2,814,966.00	2,597,631.00	2,597,631.00
2004-2005 Rate	0.00*	3.78*	3.78**

Comparison:			
2004-2005 Actual Direct Costs	2,964,095.47	2,665,588.25	2,665,588.25
Indirect costs based on rate ** multiplied by actual direct costs	0.00	100,759.24	100,759.24
2004-2005 Actual Indirect Costs	25,318.85	323,826.07	323,826.07
2002-2003 Fixed Carry Forward	382,142.00	145,719.00	145,719.00
Total Indirect Costs	-356,823.15	178,107.07	178,107.07
Over/(Under) Recovery	0.00	-77,347.83	-77,347.83

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	25,318.85	323,826.07	323,826.07
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-77,347.83	-77,347.83
Total Projected Indirect 2006-2007 (Numerator)	25,318.85	401,173.90	401,173.90
Direct Costs	2,964,095.47	2,665,588.25	2,665,588.25
Rate for 2006-2007 **	0.85*	15.05*	15.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Northridge Academy
5306 North Street
Flint, MI 48505-2927

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	116,894.00	930,690.00	930,690.00
2002-2003 Fixed Carryforward	-95,323.00	-639,661.00	-639,661.00
Total Indirect Costs	212,217.00	1,570,351.00	1,570,351.00
2002-2003 Direct Costs	3,423,919.00	2,610,123.00	2,610,123.00
2004-2005 Rate	6.20*	60.16*	60.16**

Comparison:			
2004-2005 Actual Direct Costs	2,885,122.96	2,070,845.56	2,070,845.56
Indirect costs based on rate ** multiplied by actual direct costs	178,877.62	310,626.83	517,711.39
2004-2005 Actual Indirect Costs	196,864.68	1,011,142.08	1,011,142.08
2002-2003 Fixed Carry Forward	-95,323.00	-639,661.00	-639,661.00
Total Indirect Costs	292,187.68	1,650,803.08	1,650,803.08
Over/(Under) Recovery	-113,310.06	-1,340,176.25	-1,133,091.69

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	196,864.68	1,011,142.08	1,011,142.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-113,310.06	-1,340,176.25	-1,133,091.69
Total Projected Indirect 2006-2007 (Numerator)	310,174.74	2,351,318.33	2,144,233.77
Direct Costs	2,885,122.96	2,070,845.56	2,070,845.56
Rate for 2006-2007 **	10.75*	113.54*	103.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

International Academy of Flint
2820 S. Saginaw Street
Flint, MI 48503-5708

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	19,164.00	303,360.00	303,360.00
2002-2003 Fixed Carryforward	501,279.00	506,265.00	506,265.00
Total Indirect Costs	-482,115.00	-202,905.00	-202,905.00
2002-2003 Direct Costs	5,681,697.00	5,397,501.00	5,397,501.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	5,986,355.41	4,528,231.41	4,528,231.41
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	193,889.81	1,652,013.81	1,652,013.81
2002-2003 Fixed Carry Forward	501,279.00	506,265.00	506,265.00
Total Indirect Costs	-307,389.19	1,145,748.81	1,145,748.81
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	193,889.81	1,652,013.81	1,652,013.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	193,889.81	1,652,013.81	1,652,013.81
Direct Costs	5,986,355.41	4,528,231.41	4,528,231.41
Rate for 2006-2007 **	3.24*	36.48*	36.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25906
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Center Academy
310 W. Oakley
Flint, MI 48503-3915

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	264,120.00	264,120.00
2002-2003 Fixed Carryforward	421,158.00	139,898.00	139,898.00
Total Indirect Costs	-421,158.00	124,222.00	124,222.00
2002-2003 Direct Costs	2,957,570.00	2,693,450.00	2,693,450.00
2004-2005 Rate	0.00*	4.61*	4.61**

Comparison:			
2004-2005 Actual Direct Costs	2,879,031.99	2,614,513.94	2,614,513.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	120,529.09	120,529.09
2004-2005 Actual Indirect Costs	28,536.24	293,054.29	293,054.29
2002-2003 Fixed Carry Forward	421,158.00	139,898.00	139,898.00
Total Indirect Costs	-392,621.76	153,156.29	153,156.29
Over/(Under) Recovery	0.00	-32,627.20	-32,627.20

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	28,536.24	293,054.29	293,054.29
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-32,627.20	-32,627.20
Total Projected Indirect 2006-2007 (Numerator)	28,536.24	325,681.49	325,681.49
Direct Costs	2,879,031.99	2,614,513.94	2,614,513.94
Rate for 2006-2007 **	0.99*	12.46*	12.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25907
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Linden Charter Academy
3244 Linden Road
Flint, MI 48504-1753

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	128,910.00	1,241,290.00	1,241,290.00
2002-2003 Fixed Carryforward	-57,907.00	-630,746.00	-630,746.00
Total Indirect Costs	186,817.00	1,872,036.00	1,872,036.00
2002-2003 Direct Costs	5,182,670.00	4,070,290.00	4,070,290.00
2004-2005 Rate	3.60*	45.99*	45.99**

Comparison:			
2004-2005 Actual Direct Costs	5,223,594.00	4,108,891.00	4,108,891.00
Indirect costs based on rate ** multiplied by actual direct costs	188,049.38	616,333.65	1,027,222.75
2004-2005 Actual Indirect Costs	165,867.00	1,280,570.00	1,280,570.00
2002-2003 Fixed Carry Forward	-57,907.00	-630,746.00	-630,746.00
Total Indirect Costs	223,774.00	1,911,316.00	1,911,316.00
Over/(Under) Recovery	-35,724.62	-1,294,982.35	-884,093.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	165,867.00	1,280,570.00	1,280,570.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-35,724.62	-1,294,982.35	-884,093.25
Total Projected Indirect 2006-2007 (Numerator)	201,591.62	2,575,552.35	2,164,663.25
Direct Costs	5,223,594.00	4,108,891.00	4,108,891.00
Rate for 2006-2007 **	3.86*	62.68*	52.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Flint
4100 W. Coldwater Road
Flint, MI 48504-1102

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	604,950.00	604,950.00
2002-2003 Fixed Carryforward	13,986.00	-230,047.00	-230,047.00
Total Indirect Costs	-13,986.00	834,997.00	834,997.00
2002-2003 Direct Costs	3,680,446.00	3,075,496.00	3,075,496.00
2004-2005 Rate	0.00*	27.15*	27.15**

Comparison:			
2004-2005 Actual Direct Costs	3,964,085.67	3,386,686.49	3,386,686.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	508,002.97	846,671.62
2004-2005 Actual Indirect Costs	2,420.99	579,820.17	579,820.17
2002-2003 Fixed Carry Forward	13,986.00	-230,047.00	-230,047.00
Total Indirect Costs	-11,565.01	809,867.17	809,867.17
Over/(Under) Recovery	0.00	-301,864.20	36,804.45

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,420.99	579,820.17	579,820.17
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-301,864.20	36,804.45
Total Projected Indirect 2006-2007 (Numerator)	2,420.99	881,684.37	543,015.72
Direct Costs	3,964,085.67	3,386,686.49	3,386,686.49
Rate for 2006-2007 **	0.06*	26.03*	16.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25909
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Burton Glen Charter Academy
4171 Atherton Road
Burton, MI 48519-1435

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	104,561.00	1,242,595.00	1,242,595.00
2002-2003 Fixed Carryforward	-36,879.00	-778,778.00	-778,778.00
Total Indirect Costs	141,440.00	2,021,373.00	2,021,373.00
2002-2003 Direct Costs	4,230,148.00	3,092,114.00	3,092,114.00
2004-2005 Rate	3.34*	65.37*	65.37**

Comparison:			
2004-2005 Actual Direct Costs	4,679,543.00	3,524,664.00	3,524,664.00
Indirect costs based on rate ** multiplied by actual direct costs	156,296.74	528,699.60	881,166.00
2004-2005 Actual Indirect Costs	144,425.00	1,299,304.00	1,299,304.00
2002-2003 Fixed Carry Forward	-36,879.00	-778,778.00	-778,778.00
Total Indirect Costs	181,304.00	2,078,082.00	2,078,082.00
Over/(Under) Recovery	-25,007.26	-1,549,382.40	-1,196,916.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	144,425.00	1,299,304.00	1,299,304.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-25,007.26	-1,549,382.40	-1,196,916.00
Total Projected Indirect 2006-2007 (Numerator)	169,432.26	2,848,686.40	2,496,220.00
Direct Costs	4,679,543.00	3,524,664.00	3,524,664.00
Rate for 2006-2007 **	3.62*	80.82*	70.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25910
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Richfield Public School Academy
3807 N. Center Road
Flint, MI 48506-2642

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	2,763,627.22	1,977,045.51	1,977,045.51
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	11,233.41	797,815.12	797,815.12
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,233.41	797,815.12	797,815.12
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	11,233.41	797,815.12	797,815.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	11,233.41	797,815.12	797,815.12
Direct Costs	2,763,627.22	1,977,045.51	1,977,045.51
Rate for 2006-2007 **	0.41*	40.35*	40.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 25911
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Madison Academy
1291 East Maple
Burton, MI 48529

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	920,828.72	715,990.49	715,990.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	0.00	204,838.23	204,838.23
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	204,838.23	204,838.23
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	204,838.23	204,838.23
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	0.00	204,838.23	204,838.23
Direct Costs	920,828.72	715,990.49	715,990.49
Rate for 2006-2007 **	0.00*	28.61*	28.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 26010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Beaverton Rural Schools
P.O. Box 529
Beaverton, MI 48612-0529

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	239,806.00	1,593,389.00	1,593,389.00
2002-2003 Fixed Carryforward	-81,444.00	-331,948.00	-331,948.00
Total Indirect Costs	321,250.00	1,925,337.00	1,925,337.00
2002-2003 Direct Costs	12,962,500.00	11,608,917.00	11,608,917.00
2004-2005 Rate	2.48*	16.58*	16.58**

Comparison:			
2004-2005 Actual Direct Costs	12,533,356.32	11,120,709.30	11,120,709.30
Indirect costs based on rate ** multiplied by actual direct costs	310,827.24	1,668,106.40	1,843,813.60
2004-2005 Actual Indirect Costs	499,440.32	1,912,087.34	1,912,087.34
2002-2003 Fixed Carry Forward	-81,444.00	-331,948.00	-331,948.00
Total Indirect Costs	580,884.32	2,244,035.34	2,244,035.34
Over/(Under) Recovery	-270,057.08	-575,928.94	-400,221.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	499,440.32	1,912,087.34	1,912,087.34
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-270,057.08	-575,928.94	-400,221.74
Total Projected Indirect 2006-2007 (Numerator)	769,497.40	2,488,016.28	2,312,309.08
Direct Costs	12,533,356.32	11,120,709.30	11,120,709.30
Rate for 2006-2007 **	6.14*	22.37*	20.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 26040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gladwin Community Schools
1206 N. Spring Street
Gladwin, MI 48624-1041

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	222,190.00	1,574,737.00	1,574,737.00
2002-2003 Fixed Carryforward	13,160.00	69,837.00	69,837.00
Total Indirect Costs	209,030.00	1,504,900.00	1,504,900.00
2002-2003 Direct Costs	15,973,180.00	14,620,633.00	14,620,633.00
2004-2005 Rate	1.31*	10.29*	10.29**

Comparison:			
2004-2005 Actual Direct Costs	15,625,950.78	14,296,570.74	14,296,570.74
Indirect costs based on rate ** multiplied by actual direct costs	204,699.96	1,471,117.13	1,471,117.13
2004-2005 Actual Indirect Costs	427,912.67	1,757,292.71	1,757,292.71
2002-2003 Fixed Carry Forward	13,160.00	69,837.00	69,837.00
Total Indirect Costs	414,752.67	1,687,455.71	1,687,455.71
Over/(Under) Recovery	-210,052.71	-216,338.58	-216,338.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	427,912.67	1,757,292.71	1,757,292.71
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-210,052.71	-216,338.58	-216,338.58
Total Projected Indirect 2006-2007 (Numerator)	637,965.38	1,973,631.29	1,973,631.29
Direct Costs	15,625,950.78	14,296,570.74	14,296,570.74
Rate for 2006-2007 **	4.08*	13.80*	13.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 26901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Creative Learning Academy of Science
540 Lang Road
Beaverton, MI 48612-8101

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	27,885.00	41,339.00	41,339.00
2002-2003 Fixed Carryforward	-4,228.00	-17,136.00	-17,136.00
Total Indirect Costs	32,113.00	58,475.00	58,475.00
2002-2003 Direct Costs	342,950.00	329,496.00	329,496.00
2004-2005 Rate	9.36*	17.75*	17.75**

Comparison:			
2004-2005 Actual Direct Costs	397,290.88	358,889.42	358,889.42
Indirect costs based on rate ** multiplied by actual direct costs	37,186.43	53,833.41	63,702.87
2004-2005 Actual Indirect Costs	6,935.00	45,336.46	45,336.46
2002-2003 Fixed Carry Forward	-4,228.00	-17,136.00	-17,136.00
Total Indirect Costs	11,163.00	62,472.46	62,472.46
Over/(Under) Recovery	26,023.43	-8,639.05	1,230.41

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,935.00	45,336.46	45,336.46
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	26,023.43	-8,639.05	1,230.41
Total Projected Indirect 2006-2007 (Numerator)	-19,088.43	53,975.51	44,106.05
Direct Costs	397,290.88	358,889.42	358,889.42
Rate for 2006-2007 **	0.00*	15.04*	12.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 27000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910-0218

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	122,324.00	287,231.00	287,231.00
2002-2003 Fixed Carryforward	-3,945.00	32,113.00	32,113.00
Total Indirect Costs	126,269.00	255,118.00	255,118.00
2002-2003 Direct Costs	3,688,755.00	3,523,848.00	3,523,848.00
2004-2005 Rate	3.42*	7.24*	7.24**

Comparison:			
2004-2005 Actual Direct Costs	3,779,645.67	3,619,214.55	3,619,214.55
Indirect costs based on rate ** multiplied by actual direct costs	129,263.88	262,031.13	262,031.13
2004-2005 Actual Indirect Costs	102,137.33	262,568.45	262,568.45
2002-2003 Fixed Carry Forward	-3,945.00	32,113.00	32,113.00
Total Indirect Costs	106,082.33	230,455.45	230,455.45
Over/(Under) Recovery	23,181.55	31,575.68	31,575.68

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	102,137.33	262,568.45	262,568.45
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	23,181.55	31,575.68	31,575.68
Total Projected Indirect 2006-2007 (Numerator)	78,955.78	230,992.77	230,992.77
Direct Costs	3,779,645.67	3,619,214.55	3,619,214.55
Rate for 2006-2007 **	2.09*	6.38*	6.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 27010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bessemer Area School District
301 E. Sellar Street
Bessemer, MI 49911-1522

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	7,200.00	453,041.00	453,041.00
2002-2003 Fixed Carryforward	1,024.00	34,291.00	34,291.00
Total Indirect Costs	6,176.00	418,750.00	418,750.00
2002-2003 Direct Costs	4,328,535.00	3,882,694.00	3,882,694.00
2004-2005 Rate	0.14*	10.79*	10.79**

Comparison:			
2004-2005 Actual Direct Costs	4,029,109.43	3,558,310.61	3,558,310.61
Indirect costs based on rate ** multiplied by actual direct costs	5,640.75	383,941.71	383,941.71
2004-2005 Actual Indirect Costs	54,787.68	525,586.50	525,586.50
2002-2003 Fixed Carry Forward	1,024.00	34,291.00	34,291.00
Total Indirect Costs	53,763.68	491,295.50	491,295.50
Over/(Under) Recovery	-48,122.93	-107,353.79	-107,353.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	54,787.68	525,586.50	525,586.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-48,122.93	-107,353.79	-107,353.79
Total Projected Indirect 2006-2007 (Numerator)	102,910.61	632,940.29	632,940.29
Direct Costs	4,029,109.43	3,558,310.61	3,558,310.61
Rate for 2006-2007 **	2.55*	17.79*	17.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 27020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ironwood Area Schools
650 E. Ayer Street
Ironwood, MI 49938-2206

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	87,805.00	997,238.00	997,238.00
2002-2003 Fixed Carryforward	4,252.00	113,017.00	113,017.00
Total Indirect Costs	83,553.00	884,221.00	884,221.00
2002-2003 Direct Costs	10,116,187.00	9,206,754.00	9,206,754.00
2004-2005 Rate	0.83*	9.60*	9.60**

Comparison:			
2004-2005 Actual Direct Costs	8,990,405.09	8,176,778.52	8,176,778.52
Indirect costs based on rate ** multiplied by actual direct costs	74,620.36	784,970.74	784,970.74
2004-2005 Actual Indirect Costs	146,326.30	959,952.87	959,952.87
2002-2003 Fixed Carry Forward	4,252.00	113,017.00	113,017.00
Total Indirect Costs	142,074.30	846,935.87	846,935.87
Over/(Under) Recovery	-67,453.94	-61,965.13	-61,965.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	146,326.30	959,952.87	959,952.87
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-67,453.94	-61,965.13	-61,965.13
Total Projected Indirect 2006-2007 (Numerator)	213,780.24	1,021,918.00	1,021,918.00
Direct Costs	8,990,405.09	8,176,778.52	8,176,778.52
Rate for 2006-2007 **	2.38*	12.50*	12.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 27070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wakefield-Marenisco School District
715 Putnam Street
Wakefield, MI 49968-1025

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	49,573.00	326,506.00	326,506.00
2002-2003 Fixed Carryforward	-1,838.00	-50,021.00	-50,021.00
Total Indirect Costs	51,411.00	376,527.00	376,527.00
2002-2003 Direct Costs	2,436,152.00	2,159,219.00	2,159,219.00
2004-2005 Rate	2.11*	17.44*	17.44**

Comparison:			
2004-2005 Actual Direct Costs	2,925,194.26	2,599,535.47	2,599,535.47
Indirect costs based on rate ** multiplied by actual direct costs	61,721.60	389,930.32	453,358.99
2004-2005 Actual Indirect Costs	65,559.02	391,217.81	391,217.81
2002-2003 Fixed Carry Forward	-1,838.00	-50,021.00	-50,021.00
Total Indirect Costs	67,397.02	441,238.81	441,238.81
Over/(Under) Recovery	-5,675.42	-51,308.49	12,120.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	65,559.02	391,217.81	391,217.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-5,675.42	-51,308.49	12,120.18
Total Projected Indirect 2006-2007 (Numerator)	71,234.44	442,526.30	379,097.63
Direct Costs	2,925,194.26	2,599,535.47	2,599,535.47
Rate for 2006-2007 **	2.44*	17.02*	14.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 27080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Watersmeet Township School District
P.O. Box 217
Watersmeet, MI 49969-0217

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	51,382.00	268,447.00	268,447.00
2002-2003 Fixed Carryforward	-2,323.00	-41,291.00	-41,291.00
Total Indirect Costs	53,705.00	309,738.00	309,738.00
2002-2003 Direct Costs	2,515,843.00	2,298,778.00	2,298,778.00
2004-2005 Rate	2.13*	13.47*	13.47**

Comparison:			
2004-2005 Actual Direct Costs	2,987,876.44	2,658,259.31	2,658,259.31
Indirect costs based on rate ** multiplied by actual direct costs	63,641.77	358,067.53	358,067.53
2004-2005 Actual Indirect Costs	34,305.12	363,922.25	363,922.25
2002-2003 Fixed Carry Forward	-2,323.00	-41,291.00	-41,291.00
Total Indirect Costs	36,628.12	405,213.25	405,213.25
Over/(Under) Recovery	27,013.65	-47,145.72	-47,145.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	34,305.12	363,922.25	363,922.25
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	27,013.65	-47,145.72	-47,145.72
Total Projected Indirect 2006-2007 (Numerator)	7,291.47	411,067.97	411,067.97
Direct Costs	2,987,876.44	2,658,259.31	2,658,259.31
Rate for 2006-2007 **	0.24*	15.46*	15.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 28000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Traverse Bay Area ISD
P.O. Box 6020
Traverse City, MI 49696-6020

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,192,178.00	4,464,980.00	4,464,980.00
2002-2003 Fixed Carryforward	313,671.00	-417,462.00	-417,462.00
Total Indirect Costs	1,878,507.00	4,882,442.00	4,882,442.00
2002-2003 Direct Costs	34,261,345.00	31,988,543.00	31,988,543.00
2004-2005 Rate	5.48*	15.26*	15.26**

Comparison:			
2004-2005 Actual Direct Costs	39,994,242.80	37,383,241.50	37,383,241.50
Indirect costs based on rate ** multiplied by actual direct costs	2,191,684.51	5,607,486.23	5,704,682.65
2004-2005 Actual Indirect Costs	2,249,701.63	4,860,702.93	4,860,702.93
2002-2003 Fixed Carry Forward	313,671.00	-417,462.00	-417,462.00
Total Indirect Costs	1,936,030.63	5,278,164.93	5,278,164.93
Over/(Under) Recovery	255,653.88	329,321.30	426,517.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,249,701.63	4,860,702.93	4,860,702.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	255,653.88	329,321.30	426,517.72
Total Projected Indirect 2006-2007 (Numerator)	1,994,047.75	4,531,381.63	4,434,185.21
Direct Costs	39,994,242.80	37,383,241.50	37,383,241.50
Rate for 2006-2007 **	4.99*	12.12*	11.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 28010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Traverse City Area Public Schools
P.O. Box 32
Traverse City, MI 49685-0032

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,034,819.00	10,851,525.00	10,851,525.00
2002-2003 Fixed Carryforward	-136,693.00	-5,074,716.00	-5,074,716.00
Total Indirect Costs	3,171,512.00	15,926,241.00	15,926,241.00
2002-2003 Direct Costs	75,853,927.00	68,037,221.00	68,037,221.00
2004-2005 Rate	4.18*	23.41*	23.41**

Comparison:			
2004-2005 Actual Direct Costs	82,815,265.14	74,083,593.78	74,083,593.78
Indirect costs based on rate ** multiplied by actual direct costs	3,461,678.08	11,112,539.07	17,342,969.30
2004-2005 Actual Indirect Costs	3,421,568.57	12,153,239.93	12,153,239.93
2002-2003 Fixed Carry Forward	-136,693.00	-5,074,716.00	-5,074,716.00
Total Indirect Costs	3,558,261.57	17,227,955.93	17,227,955.93
Over/(Under) Recovery	-96,583.49	-6,115,416.86	115,013.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,421,568.57	12,153,239.93	12,153,239.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-96,583.49	-6,115,416.86	115,013.37
Total Projected Indirect 2006-2007 (Numerator)	3,518,152.06	18,268,656.79	12,038,226.56
Direct Costs	82,815,265.14	74,083,593.78	74,083,593.78
Rate for 2006-2007 **	4.25*	24.66*	16.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 28035
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Buckley Community School District
P.O. Box 38
Buckley, MI 49620-0038

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	94,561.00	458,781.00	458,781.00
2002-2003 Fixed Carryforward	0.00	-427,603.00	-427,603.00
Total Indirect Costs	94,561.00	886,384.00	886,384.00
2002-2003 Direct Costs	3,149,098.00	2,784,878.00	2,784,878.00
2004-2005 Rate	3.00*	31.83*	31.83**

Comparison:			
2004-2005 Actual Direct Costs	3,162,763.68	2,810,387.96	2,810,387.96
Indirect costs based on rate ** multiplied by actual direct costs	94,882.91	421,558.19	702,596.99
2004-2005 Actual Indirect Costs	150,137.83	502,513.55	502,513.55
2002-2003 Fixed Carry Forward	0.00	-427,603.00	-427,603.00
Total Indirect Costs	150,137.83	930,116.55	930,116.55
Over/(Under) Recovery	-55,254.92	-508,558.36	-227,519.56

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	150,137.83	502,513.55	502,513.55
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-55,254.92	-508,558.36	-227,519.56
Total Projected Indirect 2006-2007 (Numerator)	205,392.75	1,011,071.91	730,033.11
Direct Costs	3,162,763.68	2,810,387.96	2,810,387.96
Rate for 2006-2007 **	6.49*	35.98*	25.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 28090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kingsley Area Schools
P.O. Box 580
Kingsley, MI 49649-0580

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	114,339.00	901,401.00	901,401.00
2002-2003 Fixed Carryforward	15,982.00	-22,349.00	-22,349.00
Total Indirect Costs	98,357.00	923,750.00	923,750.00
2002-2003 Direct Costs	9,603,924.00	8,816,862.00	8,816,862.00
2004-2005 Rate	1.02*	10.48*	10.48**

Comparison:			
2004-2005 Actual Direct Costs	10,369,702.70	9,441,099.24	9,441,099.24
Indirect costs based on rate ** multiplied by actual direct costs	105,770.97	989,427.20	989,427.20
2004-2005 Actual Indirect Costs	261,630.75	1,190,234.21	1,190,234.21
2002-2003 Fixed Carry Forward	15,982.00	-22,349.00	-22,349.00
Total Indirect Costs	245,648.75	1,212,583.21	1,212,583.21
Over/(Under) Recovery	-139,877.78	-223,156.01	-223,156.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	261,630.75	1,190,234.21	1,190,234.21
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-139,877.78	-223,156.01	-223,156.01
Total Projected Indirect 2006-2007 (Numerator)	401,508.53	1,413,390.22	1,413,390.22
Direct Costs	10,369,702.70	9,441,099.24	9,441,099.24
Rate for 2006-2007 **	3.87*	14.97*	14.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 28901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Traverse Bay Community School
7224 Supply Road
Traverse City, MI 49686-9416

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	73,121.00	73,121.00
2002-2003 Fixed Carryforward	0.00	27,998.00	27,998.00
Total Indirect Costs	0.00	45,123.00	45,123.00
2002-2003 Direct Costs	1,007,774.00	934,653.00	934,653.00
2004-2005 Rate	0.00*	4.83*	4.83**

Comparison:			
2004-2005 Actual Direct Costs	1,034,934.73	933,256.57	933,256.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	45,076.29	45,076.29
2004-2005 Actual Indirect Costs	0.00	101,678.16	101,678.16
2002-2003 Fixed Carry Forward	0.00	27,998.00	27,998.00
Total Indirect Costs	0.00	73,680.16	73,680.16
Over/(Under) Recovery	0.00	-28,603.87	-28,603.87

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	101,678.16	101,678.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-28,603.87	-28,603.87
Total Projected Indirect 2006-2007 (Numerator)	0.00	130,282.03	130,282.03
Direct Costs	1,034,934.73	933,256.57	933,256.57
Rate for 2006-2007 **	0.00*	13.96*	13.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 28902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grand Traverse Academy
1245 Hammond Road E
Traverse City, MI 49686-9000

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	317,074.00	765,508.00	765,508.00
2002-2003 Fixed Carryforward	0.00	-625,922.00	-625,922.00
Total Indirect Costs	317,074.00	1,391,430.00	1,391,430.00
2002-2003 Direct Costs	2,352,740.00	1,904,306.00	1,904,306.00
2004-2005 Rate	13.48*	73.07*	73.07**

Comparison:			
2004-2005 Actual Direct Costs	3,605,988.00	3,342,377.00	3,342,377.00
Indirect costs based on rate ** multiplied by actual direct costs	486,087.18	501,356.55	835,594.25
2004-2005 Actual Indirect Costs	134,339.00	397,950.00	397,950.00
2002-2003 Fixed Carry Forward	0.00	-625,922.00	-625,922.00
Total Indirect Costs	134,339.00	1,023,872.00	1,023,872.00
Over/(Under) Recovery	351,748.18	-522,515.45	-188,277.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	134,339.00	397,950.00	397,950.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	351,748.18	-522,515.45	-188,277.75
Total Projected Indirect 2006-2007 (Numerator)	-217,409.18	920,465.45	586,227.75
Direct Costs	3,605,988.00	3,342,377.00	3,342,377.00
Rate for 2006-2007 **	0.00*	27.54*	17.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 29000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847-0310

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	557,313.00	1,187,272.00	1,187,272.00
2002-2003 Fixed Carryforward	10,372.00	52,334.00	52,334.00
Total Indirect Costs	546,941.00	1,134,938.00	1,134,938.00
2002-2003 Direct Costs	13,027,853.00	12,397,894.00	12,397,894.00
2004-2005 Rate	4.20*	9.15*	9.15**

Comparison:			
2004-2005 Actual Direct Costs	14,683,140.40	13,937,525.12	13,937,525.12
Indirect costs based on rate ** multiplied by actual direct costs	616,691.90	1,275,283.55	1,275,283.55
2004-2005 Actual Indirect Costs	735,691.55	1,481,306.83	1,481,306.83
2002-2003 Fixed Carry Forward	10,372.00	52,334.00	52,334.00
Total Indirect Costs	725,319.55	1,428,972.83	1,428,972.83
Over/(Under) Recovery	-108,627.65	-153,689.28	-153,689.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	735,691.55	1,481,306.83	1,481,306.83
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-108,627.65	-153,689.28	-153,689.28
Total Projected Indirect 2006-2007 (Numerator)	844,319.20	1,634,996.11	1,634,996.11
Direct Costs	14,683,140.40	13,937,525.12	13,937,525.12
Rate for 2006-2007 **	5.75*	11.73*	11.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 29010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Alma Public Schools
1500 N. Pine Avenue
Alma, MI 48801-1275

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	687,478.00	2,812,886.00	2,812,886.00
2002-2003 Fixed Carryforward	151,111.00	-1,797,337.00	-1,797,337.00
Total Indirect Costs	536,367.00	4,610,223.00	4,610,223.00
2002-2003 Direct Costs	17,666,585.00	15,541,177.00	15,541,177.00
2004-2005 Rate	3.04*	29.66*	29.66**

Comparison:			
2004-2005 Actual Direct Costs	20,081,055.14	17,686,319.05	17,686,319.05
Indirect costs based on rate ** multiplied by actual direct costs	610,464.08	2,652,947.86	4,421,579.76
2004-2005 Actual Indirect Costs	813,574.64	3,208,310.73	3,208,310.73
2002-2003 Fixed Carry Forward	151,111.00	-1,797,337.00	-1,797,337.00
Total Indirect Costs	662,463.64	5,005,647.73	5,005,647.73
Over/(Under) Recovery	-51,999.56	-2,352,699.87	-584,067.97

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	813,574.64	3,208,310.73	3,208,310.73
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-51,999.56	-2,352,699.87	-584,067.97
Total Projected Indirect 2006-2007 (Numerator)	865,574.20	5,561,010.60	3,792,378.70
Direct Costs	20,081,055.14	17,686,319.05	17,686,319.05
Rate for 2006-2007 **	4.31*	31.44*	21.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 29020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806-0006

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	36,228.00	297,230.00	297,230.00
2002-2003 Fixed Carryforward	-18,978.00	-36,602.00	-36,602.00
Total Indirect Costs	55,206.00	333,832.00	333,832.00
2002-2003 Direct Costs	2,709,177.00	2,448,175.00	2,448,175.00
2004-2005 Rate	2.04*	13.64*	13.64**

Comparison:			
2004-2005 Actual Direct Costs	2,974,078.31	2,701,013.91	2,701,013.91
Indirect costs based on rate ** multiplied by actual direct costs	60,671.20	368,418.30	368,418.30
2004-2005 Actual Indirect Costs	36,747.58	309,811.98	309,811.98
2002-2003 Fixed Carry Forward	-18,978.00	-36,602.00	-36,602.00
Total Indirect Costs	55,725.58	346,413.98	346,413.98
Over/(Under) Recovery	4,945.62	22,004.32	22,004.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	36,747.58	309,811.98	309,811.98
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	4,945.62	22,004.32	22,004.32
Total Projected Indirect 2006-2007 (Numerator)	31,801.96	287,807.66	287,807.66
Direct Costs	2,974,078.31	2,701,013.91	2,701,013.91
Rate for 2006-2007 **	1.07*	10.66*	10.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 29040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615-0217

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	118,605.00	945,405.00	945,405.00
2002-2003 Fixed Carryforward	13,902.00	2,083.00	2,083.00
Total Indirect Costs	104,703.00	943,322.00	943,322.00
2002-2003 Direct Costs	8,253,888.00	7,427,088.00	7,427,088.00
2004-2005 Rate	1.27*	12.70*	12.70**

Comparison:			
2004-2005 Actual Direct Costs	8,334,318.54	7,516,299.89	7,516,299.89
Indirect costs based on rate ** multiplied by actual direct costs	105,845.85	954,570.09	954,570.09
2004-2005 Actual Indirect Costs	121,209.42	939,228.07	939,228.07
2002-2003 Fixed Carry Forward	13,902.00	2,083.00	2,083.00
Total Indirect Costs	107,307.42	937,145.07	937,145.07
Over/(Under) Recovery	-1,461.57	17,425.02	17,425.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	121,209.42	939,228.07	939,228.07
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,461.57	17,425.02	17,425.02
Total Projected Indirect 2006-2007 (Numerator)	122,670.99	921,803.05	921,803.05
Direct Costs	8,334,318.54	7,516,299.89	7,516,299.89
Rate for 2006-2007 **	1.47*	12.26*	12.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 29050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fulton Schools
8060 Ely Highway
Middleton, MI 48856-9704

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	33,210.00	718,979.00	718,979.00
2002-2003 Fixed Carryforward	-9,655.00	-69,112.00	-69,112.00
Total Indirect Costs	42,865.00	788,091.00	788,091.00
2002-2003 Direct Costs	7,137,770.00	6,452,001.00	6,452,001.00
2004-2005 Rate	0.60*	12.21*	12.21**

Comparison:			
2004-2005 Actual Direct Costs	8,049,097.36	7,222,280.30	7,222,280.30
Indirect costs based on rate ** multiplied by actual direct costs	48,294.58	881,840.42	881,840.42
2004-2005 Actual Indirect Costs	56,206.49	883,023.55	883,023.55
2002-2003 Fixed Carry Forward	-9,655.00	-69,112.00	-69,112.00
Total Indirect Costs	65,861.49	952,135.55	952,135.55
Over/(Under) Recovery	-17,566.91	-70,295.13	-70,295.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	56,206.49	883,023.55	883,023.55
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-17,566.91	-70,295.13	-70,295.13
Total Projected Indirect 2006-2007 (Numerator)	73,773.40	953,318.68	953,318.68
Direct Costs	8,049,097.36	7,222,280.30	7,222,280.30
Rate for 2006-2007 **	0.92*	13.20*	13.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 29060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ithaca Public Schools
710 N. Union Street
Ithaca, MI 48847-1396

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	110,078.00	1,111,545.00	1,111,545.00
2002-2003 Fixed Carryforward	-17,823.00	-56,008.00	-56,008.00
Total Indirect Costs	127,901.00	1,167,553.00	1,167,553.00
2002-2003 Direct Costs	10,765,776.00	9,764,309.00	9,764,309.00
2004-2005 Rate	1.19*	11.96*	11.96**

Comparison:			
2004-2005 Actual Direct Costs	11,636,849.56	10,523,983.10	10,523,983.10
Indirect costs based on rate ** multiplied by actual direct costs	138,478.51	1,258,668.38	1,258,668.38
2004-2005 Actual Indirect Costs	110,054.91	1,222,921.37	1,222,921.37
2002-2003 Fixed Carry Forward	-17,823.00	-56,008.00	-56,008.00
Total Indirect Costs	127,877.91	1,278,929.37	1,278,929.37
Over/(Under) Recovery	10,600.60	-20,260.99	-20,260.99

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	110,054.91	1,222,921.37	1,222,921.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	10,600.60	-20,260.99	-20,260.99
Total Projected Indirect 2006-2007 (Numerator)	99,454.31	1,243,182.36	1,243,182.36
Direct Costs	11,636,849.56	10,523,983.10	10,523,983.10
Rate for 2006-2007 **	0.85*	11.81*	11.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 29100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Louis Public Schools
113 E. Saginaw Street
St. Louis, MI 48880-1798

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	182,432.00	1,212,467.00	1,212,467.00
2002-2003 Fixed Carryforward	0.00	-554,667.00	-554,667.00
Total Indirect Costs	182,432.00	1,767,134.00	1,767,134.00
2002-2003 Direct Costs	9,980,696.00	8,950,661.00	8,950,661.00
2004-2005 Rate	1.83*	19.74*	19.74**

Comparison:			
2004-2005 Actual Direct Costs	10,137,840.05	9,121,711.61	9,121,711.61
Indirect costs based on rate ** multiplied by actual direct costs	185,522.47	1,368,256.74	1,800,625.87
2004-2005 Actual Indirect Costs	161,685.22	1,177,813.66	1,177,813.66
2002-2003 Fixed Carry Forward	0.00	-554,667.00	-554,667.00
Total Indirect Costs	161,685.22	1,732,480.66	1,732,480.66
Over/(Under) Recovery	23,837.25	-364,223.92	68,145.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	161,685.22	1,177,813.66	1,177,813.66
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	23,837.25	-364,223.92	68,145.21
Total Projected Indirect 2006-2007 (Numerator)	137,847.97	1,542,037.58	1,109,668.45
Direct Costs	10,137,840.05	9,121,711.61	9,121,711.61
Rate for 2006-2007 **	1.36*	16.91*	12.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hillsdale ISD
310 W. Bacon Street
Hillsdale, MI 49242-1546

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	613,323.00	1,199,230.00	1,199,230.00
2002-2003 Fixed Carryforward	387,712.00	-509,543.00	-509,543.00
Total Indirect Costs	225,611.00	1,708,773.00	1,708,773.00
2002-2003 Direct Costs	8,117,942.00	7,532,035.00	7,532,035.00
2004-2005 Rate	2.78*	22.69*	22.69**

Comparison:			
2004-2005 Actual Direct Costs	9,882,775.34	9,553,065.70	9,553,065.70
Indirect costs based on rate ** multiplied by actual direct costs	274,741.15	1,432,959.86	2,167,590.61
2004-2005 Actual Indirect Costs	901,025.92	1,230,735.56	1,230,735.56
2002-2003 Fixed Carry Forward	387,712.00	-509,543.00	-509,543.00
Total Indirect Costs	513,313.92	1,740,278.56	1,740,278.56
Over/(Under) Recovery	-238,572.77	-307,318.70	427,312.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	901,025.92	1,230,735.56	1,230,735.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-238,572.77	-307,318.70	427,312.05
Total Projected Indirect 2006-2007 (Numerator)	1,139,598.69	1,538,054.26	803,423.51
Direct Costs	9,882,775.34	9,553,065.70	9,553,065.70
Rate for 2006-2007 **	11.53*	16.10*	8.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Camden-Frontier Schools
4971 W. Montgomery Road
Camden, MI 49232-9725

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	189,036.00	744,080.00	744,080.00
2002-2003 Fixed Carryforward	-11,000.00	-324,351.00	-324,351.00
Total Indirect Costs	200,036.00	1,068,431.00	1,068,431.00
2002-2003 Direct Costs	4,679,588.00	4,124,544.00	4,124,544.00
2004-2005 Rate	4.27*	25.90*	25.90**

Comparison:			
2004-2005 Actual Direct Costs	5,144,312.54	4,642,647.31	4,642,647.31
Indirect costs based on rate ** multiplied by actual direct costs	219,662.15	696,397.10	1,160,661.83
2004-2005 Actual Indirect Costs	141,034.64	642,699.87	642,699.87
2002-2003 Fixed Carry Forward	-11,000.00	-324,351.00	-324,351.00
Total Indirect Costs	152,034.64	967,050.87	967,050.87
Over/(Under) Recovery	67,627.51	-270,653.77	193,610.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	141,034.64	642,699.87	642,699.87
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	67,627.51	-270,653.77	193,610.96
Total Projected Indirect 2006-2007 (Numerator)	73,407.13	913,353.64	449,088.91
Direct Costs	5,144,312.54	4,642,647.31	4,642,647.31
Rate for 2006-2007 **	1.43*	19.67*	9.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hillsdale Community Schools
30 S. Norwood Avenue
Hillsdale, MI 49242

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	430,019.00	1,618,639.00	1,618,639.00
2002-2003 Fixed Carryforward	-302,937.00	-274,644.00	-274,644.00
Total Indirect Costs	732,956.00	1,893,283.00	1,893,283.00
2002-2003 Direct Costs	14,639,089.00	13,450,469.00	13,450,469.00
2004-2005 Rate	5.01*	14.08*	14.08**

Comparison:			
2004-2005 Actual Direct Costs	14,215,619.63	13,018,175.50	13,018,175.50
Indirect costs based on rate ** multiplied by actual direct costs	712,202.54	1,832,959.11	1,832,959.11
2004-2005 Actual Indirect Costs	301,962.68	1,499,406.81	1,499,406.81
2002-2003 Fixed Carry Forward	-302,937.00	-274,644.00	-274,644.00
Total Indirect Costs	604,899.68	1,774,050.81	1,774,050.81
Over/(Under) Recovery	107,302.86	58,908.30	58,908.30

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	301,962.68	1,499,406.81	1,499,406.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	107,302.86	58,908.30	58,908.30
Total Projected Indirect 2006-2007 (Numerator)	194,659.82	1,440,498.51	1,440,498.51
Direct Costs	14,215,619.63	13,018,175.50	13,018,175.50
Rate for 2006-2007 **	1.37*	11.07*	11.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Jonesville Community Schools
202 Wright Street
Jonesville, MI 49250-1040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	136,846.00	1,028,175.00	1,028,175.00
2002-2003 Fixed Carryforward	-12,214.00	-114,268.00	-114,268.00
Total Indirect Costs	149,060.00	1,142,443.00	1,142,443.00
2002-2003 Direct Costs	8,966,330.00	8,075,001.00	8,075,001.00
2004-2005 Rate	1.66*	14.15*	14.15**

Comparison:			
2004-2005 Actual Direct Costs	10,419,922.06	9,065,919.90	9,065,919.90
Indirect costs based on rate ** multiplied by actual direct costs	172,970.71	1,282,827.67	1,282,827.67
2004-2005 Actual Indirect Costs	234,655.30	1,588,657.46	1,588,657.46
2002-2003 Fixed Carry Forward	-12,214.00	-114,268.00	-114,268.00
Total Indirect Costs	246,869.30	1,702,925.46	1,702,925.46
Over/(Under) Recovery	-73,898.59	-420,097.79	-420,097.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	234,655.30	1,588,657.46	1,588,657.46
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-73,898.59	-420,097.79	-420,097.79
Total Projected Indirect 2006-2007 (Numerator)	308,553.89	2,008,755.25	2,008,755.25
Direct Costs	10,419,922.06	9,065,919.90	9,065,919.90
Rate for 2006-2007 **	2.96*	22.16*	22.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Litchfield Community Schools
210 Williams Street
Litchfield, MI 49252-9641

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	65,791.00	552,823.00	552,823.00
2002-2003 Fixed Carryforward	0.00	-81,518.00	-81,518.00
Total Indirect Costs	65,791.00	634,341.00	634,341.00
2002-2003 Direct Costs	4,267,650.00	3,780,618.00	3,780,618.00
2004-2005 Rate	1.54*	16.78*	16.78**

Comparison:			
2004-2005 Actual Direct Costs	3,941,852.76	3,499,479.51	3,499,479.51
Indirect costs based on rate ** multiplied by actual direct costs	60,704.53	524,921.93	587,212.66
2004-2005 Actual Indirect Costs	97,477.22	539,850.47	539,850.47
2002-2003 Fixed Carry Forward	0.00	-81,518.00	-81,518.00
Total Indirect Costs	97,477.22	621,368.47	621,368.47
Over/(Under) Recovery	-36,772.69	-96,446.54	-34,155.81

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	97,477.22	539,850.47	539,850.47
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-36,772.69	-96,446.54	-34,155.81
Total Projected Indirect 2006-2007 (Numerator)	134,249.91	636,297.01	574,006.28
Direct Costs	3,941,852.76	3,499,479.51	3,499,479.51
Rate for 2006-2007 **	3.41*	18.18*	16.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

North Adams-Jerome Schools
4555 Knowles Road
North Adams, MI 49262-9709

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	45,562.00	398,268.00	398,268.00
2002-2003 Fixed Carryforward	0.00	-12,638.00	-12,638.00
Total Indirect Costs	45,562.00	410,906.00	410,906.00
2002-2003 Direct Costs	4,075,480.00	3,722,774.00	3,722,774.00
2004-2005 Rate	1.12*	11.04*	11.04**

Comparison:			
2004-2005 Actual Direct Costs	3,929,557.81	3,603,664.76	3,603,664.76
Indirect costs based on rate ** multiplied by actual direct costs	44,011.05	397,844.59	397,844.59
2004-2005 Actual Indirect Costs	50,230.84	376,123.89	376,123.89
2002-2003 Fixed Carry Forward	0.00	-12,638.00	-12,638.00
Total Indirect Costs	50,230.84	388,761.89	388,761.89
Over/(Under) Recovery	-6,219.79	9,082.70	9,082.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	50,230.84	376,123.89	376,123.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-6,219.79	9,082.70	9,082.70
Total Projected Indirect 2006-2007 (Numerator)	56,450.63	367,041.19	367,041.19
Direct Costs	3,929,557.81	3,603,664.76	3,603,664.76
Rate for 2006-2007 **	1.44*	10.19*	10.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pittsford Area Schools
9304 Hamilton Street
Pittsford, MI 49271-9856

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	131,837.00	678,392.00	678,392.00
2002-2003 Fixed Carryforward	-19,255.00	-116,698.00	-116,698.00
Total Indirect Costs	151,092.00	795,090.00	795,090.00
2002-2003 Direct Costs	5,230,643.00	4,684,088.00	4,684,088.00
2004-2005 Rate	2.89*	16.97*	16.97**

Comparison:			
2004-2005 Actual Direct Costs	5,127,424.47	4,619,661.10	4,619,661.10
Indirect costs based on rate ** multiplied by actual direct costs	148,182.57	692,949.17	783,956.49
2004-2005 Actual Indirect Costs	100,889.32	608,652.69	608,652.69
2002-2003 Fixed Carry Forward	-19,255.00	-116,698.00	-116,698.00
Total Indirect Costs	120,144.32	725,350.69	725,350.69
Over/(Under) Recovery	28,038.25	-32,401.52	58,605.80

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	100,889.32	608,652.69	608,652.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	28,038.25	-32,401.52	58,605.80
Total Projected Indirect 2006-2007 (Numerator)	72,851.07	641,054.21	550,046.89
Direct Costs	5,127,424.47	4,619,661.10	4,619,661.10
Rate for 2006-2007 **	1.42*	13.88*	11.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

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

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	139,487.00	952,670.00	952,670.00
2002-2003 Fixed Carryforward	1,849.00	-110,510.00	-110,510.00
Total Indirect Costs	137,638.00	1,063,180.00	1,063,180.00
2002-2003 Direct Costs	7,259,712.00	6,446,529.00	6,446,529.00
2004-2005 Rate	1.90*	16.49*	16.49**

Comparison:			
2004-2005 Actual Direct Costs	6,938,001.42	6,128,368.34	6,128,368.34
Indirect costs based on rate ** multiplied by actual direct costs	131,822.03	919,255.25	1,010,567.94
2004-2005 Actual Indirect Costs	93,525.99	903,159.07	903,159.07
2002-2003 Fixed Carry Forward	1,849.00	-110,510.00	-110,510.00
Total Indirect Costs	91,676.99	1,013,669.07	1,013,669.07
Over/(Under) Recovery	40,145.04	-94,413.82	-3,101.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	93,525.99	903,159.07	903,159.07
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	40,145.04	-94,413.82	-3,101.13
Total Projected Indirect 2006-2007 (Numerator)	53,380.95	997,572.89	906,260.20
Direct Costs	6,938,001.42	6,128,368.34	6,128,368.34
Rate for 2006-2007 **	0.77*	16.28*	14.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Waldron Area Schools
13380 Waldron Road
Waldron, MI 49288

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	142,612.00	483,779.00	483,779.00
2002-2003 Fixed Carryforward	-44,031.00	-461,786.00	-461,786.00
Total Indirect Costs	186,643.00	945,565.00	945,565.00
2002-2003 Direct Costs	2,996,755.00	2,655,588.00	2,655,588.00
2004-2005 Rate	6.23*	35.61*	35.61**

Comparison:			
2004-2005 Actual Direct Costs	3,061,892.78	2,782,669.60	2,782,669.60
Indirect costs based on rate ** multiplied by actual direct costs	190,755.92	417,400.44	695,667.40
2004-2005 Actual Indirect Costs	86,062.15	365,285.33	365,285.33
2002-2003 Fixed Carry Forward	-44,031.00	-461,786.00	-461,786.00
Total Indirect Costs	130,093.15	827,071.33	827,071.33
Over/(Under) Recovery	60,662.77	-409,670.89	-131,403.93

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	86,062.15	365,285.33	365,285.33
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	60,662.77	-409,670.89	-131,403.93
Total Projected Indirect 2006-2007 (Numerator)	25,399.38	774,956.22	496,689.26
Direct Costs	3,061,892.78	2,782,669.60	2,782,669.60
Rate for 2006-2007 **	0.83*	27.85*	17.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hillsdale Preparatory School
160 W. Mechanic Road
Hillsdale, MI 49242-1053

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	48,185.00	161,566.00	161,566.00
2002-2003 Fixed Carryforward	20,323.00	-77,635.00	-77,635.00
Total Indirect Costs	27,862.00	239,201.00	239,201.00
2002-2003 Direct Costs	876,525.00	763,144.00	763,144.00
2004-2005 Rate	3.18*	31.34*	31.34**

Comparison:			
2004-2005 Actual Direct Costs	589,508.00	491,295.00	491,295.00
Indirect costs based on rate ** multiplied by actual direct costs	18,746.35	73,694.25	122,823.75
2004-2005 Actual Indirect Costs	21,652.00	119,865.00	119,865.00
2002-2003 Fixed Carry Forward	20,323.00	-77,635.00	-77,635.00
Total Indirect Costs	1,329.00	197,500.00	197,500.00
Over/(Under) Recovery	17,417.35	-123,805.75	-74,676.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	21,652.00	119,865.00	119,865.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	17,417.35	-123,805.75	-74,676.25
Total Projected Indirect 2006-2007 (Numerator)	4,234.65	243,670.75	194,541.25
Direct Costs	589,508.00	491,295.00	491,295.00
Rate for 2006-2007 **	0.72*	49.60*	39.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 30902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Will Carleton Academy
P.O. Box 712
Hillsdale, MI 49242-0712

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	29,876.00	172,619.00	172,619.00
2002-2003 Fixed Carryforward	15,678.00	-17,628.00	-17,628.00
Total Indirect Costs	14,198.00	190,247.00	190,247.00
2002-2003 Direct Costs	1,290,419.00	1,147,676.00	1,147,676.00
2004-2005 Rate	1.10*	16.58*	16.58**

Comparison:			
2004-2005 Actual Direct Costs	1,283,669.00	1,129,292.00	1,129,292.00
Indirect costs based on rate ** multiplied by actual direct costs	14,120.36	169,393.80	187,236.61
2004-2005 Actual Indirect Costs	67,545.00	221,922.00	221,922.00
2002-2003 Fixed Carry Forward	15,678.00	-17,628.00	-17,628.00
Total Indirect Costs	51,867.00	239,550.00	239,550.00
Over/(Under) Recovery	-37,746.64	-70,156.20	-52,313.39

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	67,545.00	221,922.00	221,922.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-37,746.64	-70,156.20	-52,313.39
Total Projected Indirect 2006-2007 (Numerator)	105,291.64	292,078.20	274,235.39
Direct Costs	1,283,669.00	1,129,292.00	1,129,292.00
Rate for 2006-2007 **	8.20*	25.86*	24.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Copper Country ISD
P.O. Box 270
Hancock, MI 49930-0270

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	320,318.00	758,745.00	758,745.00
2002-2003 Fixed Carryforward	99,813.00	-83,597.00	-83,597.00
Total Indirect Costs	220,505.00	842,342.00	842,342.00
2002-2003 Direct Costs	6,073,443.00	5,635,016.00	5,635,016.00
2004-2005 Rate	3.63*	14.95*	14.95**

Comparison:			
2004-2005 Actual Direct Costs	6,629,573.52	6,355,582.20	6,355,582.20
Indirect costs based on rate ** multiplied by actual direct costs	240,653.52	950,159.54	950,159.54
2004-2005 Actual Indirect Costs	424,493.73	698,485.05	698,485.05
2002-2003 Fixed Carry Forward	99,813.00	-83,597.00	-83,597.00
Total Indirect Costs	324,680.73	782,082.05	782,082.05
Over/(Under) Recovery	-84,027.21	168,077.49	168,077.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	424,493.73	698,485.05	698,485.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-84,027.21	168,077.49	168,077.49
Total Projected Indirect 2006-2007 (Numerator)	508,520.94	530,407.56	530,407.56
Direct Costs	6,629,573.52	6,355,582.20	6,355,582.20
Rate for 2006-2007 **	7.67*	8.35*	8.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hancock Public Schools
417 Quincy Street
Hancock, MI 49930-1845

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	25,858.00	851,066.00	851,066.00
2002-2003 Fixed Carryforward	-2,495.00	58,763.00	58,763.00
Total Indirect Costs	28,353.00	792,303.00	792,303.00
2002-2003 Direct Costs	7,682,184.00	6,856,976.00	6,856,976.00
2004-2005 Rate	0.37*	11.55*	11.55**

Comparison:			
2004-2005 Actual Direct Costs	7,640,812.50	6,819,899.83	6,819,899.83
Indirect costs based on rate ** multiplied by actual direct costs	28,271.01	787,698.43	787,698.43
2004-2005 Actual Indirect Costs	188,092.09	1,009,004.76	1,009,004.76
2002-2003 Fixed Carry Forward	-2,495.00	58,763.00	58,763.00
Total Indirect Costs	190,587.09	950,241.76	950,241.76
Over/(Under) Recovery	-162,316.08	-162,543.33	-162,543.33

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	188,092.09	1,009,004.76	1,009,004.76
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-162,316.08	-162,543.33	-162,543.33
Total Projected Indirect 2006-2007 (Numerator)	350,408.17	1,171,548.09	1,171,548.09
Direct Costs	7,640,812.50	6,819,899.83	6,819,899.83
Rate for 2006-2007 **	4.59*	17.18*	17.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Adams Township School District
P.O. Box 37
Painesdale, MI 49955-0037

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	102,441.00	619,830.00	619,830.00
2002-2003 Fixed Carryforward	-7,898.00	-373,004.00	-373,004.00
Total Indirect Costs	110,339.00	992,834.00	992,834.00
2002-2003 Direct Costs	3,762,495.00	3,245,106.00	3,245,106.00
2004-2005 Rate	2.93*	30.59*	30.59**

Comparison:			
2004-2005 Actual Direct Costs	3,392,774.00	2,933,199.00	2,933,199.00
Indirect costs based on rate ** multiplied by actual direct costs	99,408.28	439,979.85	733,299.75
2004-2005 Actual Indirect Costs	109,382.00	568,957.00	568,957.00
2002-2003 Fixed Carry Forward	-7,898.00	-373,004.00	-373,004.00
Total Indirect Costs	117,280.00	941,961.00	941,961.00
Over/(Under) Recovery	-17,871.72	-501,981.15	-208,661.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	109,382.00	568,957.00	568,957.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-17,871.72	-501,981.15	-208,661.25
Total Projected Indirect 2006-2007 (Numerator)	127,253.72	1,070,938.15	777,618.25
Direct Costs	3,392,774.00	2,933,199.00	2,933,199.00
Rate for 2006-2007 **	3.75*	36.51*	26.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Public Schools of Calumet
57070 Mine Street
Calumet, MI 49913-1715

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	210,060.00	1,560,248.00	1,560,248.00
2002-2003 Fixed Carryforward	-1,713.00	-200,500.00	-200,500.00
Total Indirect Costs	211,773.00	1,760,748.00	1,760,748.00
2002-2003 Direct Costs	11,893,149.00	10,542,961.00	10,542,961.00
2004-2005 Rate	1.78*	16.70*	16.70**

Comparison:			
2004-2005 Actual Direct Costs	12,358,679.09	10,953,867.79	10,953,867.79
Indirect costs based on rate ** multiplied by actual direct costs	219,984.49	1,643,080.17	1,829,295.92
2004-2005 Actual Indirect Costs	355,437.34	1,760,248.64	1,760,248.64
2002-2003 Fixed Carry Forward	-1,713.00	-200,500.00	-200,500.00
Total Indirect Costs	357,150.34	1,960,748.64	1,960,748.64
Over/(Under) Recovery	-137,165.85	-317,668.47	-131,452.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	355,437.34	1,760,248.64	1,760,248.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-137,165.85	-317,668.47	-131,452.72
Total Projected Indirect 2006-2007 (Numerator)	492,603.19	2,077,917.11	1,891,701.36
Direct Costs	12,358,679.09	10,953,867.79	10,953,867.79
Rate for 2006-2007 **	3.99*	18.97*	17.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Chassell Township School District
P.O. Box 140
Chassell, MI 49916-0140

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	185,880.00	185,880.00
2002-2003 Fixed Carryforward	0.00	11,118.00	11,118.00
Total Indirect Costs	0.00	174,762.00	174,762.00
2002-2003 Direct Costs	2,352,407.00	2,166,527.00	2,166,527.00
2004-2005 Rate	0.00*	8.07*	8.07**

Comparison:			
2004-2005 Actual Direct Costs	2,438,772.97	2,223,921.39	2,223,921.39
Indirect costs based on rate ** multiplied by actual direct costs	0.00	179,470.46	179,470.46
2004-2005 Actual Indirect Costs	60,794.36	275,645.94	275,645.94
2002-2003 Fixed Carry Forward	0.00	11,118.00	11,118.00
Total Indirect Costs	60,794.36	264,527.94	264,527.94
Over/(Under) Recovery	0.00	-85,057.48	-85,057.48

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	60,794.36	275,645.94	275,645.94
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-85,057.48	-85,057.48
Total Projected Indirect 2006-2007 (Numerator)	60,794.36	360,703.42	360,703.42
Direct Costs	2,438,772.97	2,223,921.39	2,223,921.39
Rate for 2006-2007 **	2.49*	16.22*	16.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Elm River Township School District
3999 E. Winona Rd.
Toivola, MI 49965-9333

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	23,331.00	23,331.00
2002-2003 Fixed Carryforward	0.00	-5,512.00	-5,512.00
Total Indirect Costs	0.00	28,843.00	28,843.00
2002-2003 Direct Costs	182,245.00	158,914.00	158,914.00
2004-2005 Rate	0.00*	18.15*	18.15**

Comparison:			
2004-2005 Actual Direct Costs	168,471.00	139,245.00	139,245.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	20,886.75	25,272.97
2004-2005 Actual Indirect Costs	30,301.00	59,527.00	59,527.00
2002-2003 Fixed Carry Forward	0.00	-5,512.00	-5,512.00
Total Indirect Costs	30,301.00	65,039.00	65,039.00
Over/(Under) Recovery	0.00	-44,152.25	-39,766.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	30,301.00	59,527.00	59,527.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-44,152.25	-39,766.03
Total Projected Indirect 2006-2007 (Numerator)	30,301.00	103,679.25	99,293.03
Direct Costs	168,471.00	139,245.00	139,245.00
Rate for 2006-2007 **	17.99*	74.46*	71.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922-0371

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	173,391.00	173,391.00
2002-2003 Fixed Carryforward	47,511.00	36,704.00	36,704.00
Total Indirect Costs	-47,511.00	136,687.00	136,687.00
2002-2003 Direct Costs	1,971,865.00	1,798,474.00	1,798,474.00
2004-2005 Rate	0.00*	7.60*	7.60**

Comparison:			
2004-2005 Actual Direct Costs	2,186,149.00	2,010,178.00	2,010,178.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	152,773.53	152,773.53
2004-2005 Actual Indirect Costs	26,940.00	202,911.00	202,911.00
2002-2003 Fixed Carry Forward	47,511.00	36,704.00	36,704.00
Total Indirect Costs	-20,571.00	166,207.00	166,207.00
Over/(Under) Recovery	0.00	-13,433.47	-13,433.47

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	26,940.00	202,911.00	202,911.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-13,433.47	-13,433.47
Total Projected Indirect 2006-2007 (Numerator)	26,940.00	216,344.47	216,344.47
Direct Costs	2,186,149.00	2,010,178.00	2,010,178.00
Rate for 2006-2007 **	1.23*	10.76*	10.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Houghton-Portage Township Schools
1603 Gundlach Road
Houghton, MI 49931-2605

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	153,426.00	1,062,006.00	1,062,006.00
2002-2003 Fixed Carryforward	-16,601.00	27,896.00	27,896.00
Total Indirect Costs	170,027.00	1,034,110.00	1,034,110.00
2002-2003 Direct Costs	8,946,184.00	8,037,604.00	8,037,604.00
2004-2005 Rate	1.90*	12.87*	12.87**

Comparison:			
2004-2005 Actual Direct Costs	9,398,497.18	8,501,737.46	8,501,737.46
Indirect costs based on rate ** multiplied by actual direct costs	178,571.45	1,094,173.61	1,094,173.61
2004-2005 Actual Indirect Costs	209,300.66	1,106,060.38	1,106,060.38
2002-2003 Fixed Carry Forward	-16,601.00	27,896.00	27,896.00
Total Indirect Costs	225,901.66	1,078,164.38	1,078,164.38
Over/(Under) Recovery	-47,330.21	16,009.23	16,009.23

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	209,300.66	1,106,060.38	1,106,060.38
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-47,330.21	16,009.23	16,009.23
Total Projected Indirect 2006-2007 (Numerator)	256,630.87	1,090,051.15	1,090,051.15
Direct Costs	9,398,497.18	8,501,737.46	8,501,737.46
Rate for 2006-2007 **	2.73*	12.82*	12.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lake Linden-Hubbell School District
601 Calumet Street
Lake Linden, MI 49945-1002

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	76,959.00	506,492.00	506,492.00
2002-2003 Fixed Carryforward	-8,077.00	-218,996.00	-218,996.00
Total Indirect Costs	85,036.00	725,488.00	725,488.00
2002-2003 Direct Costs	3,993,206.00	3,563,673.00	3,563,673.00
2004-2005 Rate	2.13*	20.36*	20.36**

Comparison:			
2004-2005 Actual Direct Costs	4,047,309.36	3,643,016.07	3,643,016.07
Indirect costs based on rate ** multiplied by actual direct costs	86,207.69	546,452.41	741,718.07
2004-2005 Actual Indirect Costs	214,353.06	618,646.35	618,646.35
2002-2003 Fixed Carry Forward	-8,077.00	-218,996.00	-218,996.00
Total Indirect Costs	222,430.06	837,642.35	837,642.35
Over/(Under) Recovery	-136,222.37	-291,189.94	-95,924.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	214,353.06	618,646.35	618,646.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-136,222.37	-291,189.94	-95,924.28
Total Projected Indirect 2006-2007 (Numerator)	350,575.43	909,836.29	714,570.63
Direct Costs	4,047,309.36	3,643,016.07	3,643,016.07
Rate for 2006-2007 **	8.66*	24.97*	19.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 31140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Stanton Township Public Schools
Route 1, Box 128-E
Atlantic Mine, MI 49905-9725

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	98,262.00	98,262.00
2002-2003 Fixed Carryforward	0.00	-11,405.00	-11,405.00
Total Indirect Costs	0.00	109,667.00	109,667.00
2002-2003 Direct Costs	1,046,125.00	947,863.00	947,863.00
2004-2005 Rate	0.00*	11.57*	11.57**

Comparison:			
2004-2005 Actual Direct Costs	1,091,394.00	1,005,052.00	1,005,052.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	116,284.52	116,284.52
2004-2005 Actual Indirect Costs	0.00	86,342.00	86,342.00
2002-2003 Fixed Carry Forward	0.00	-11,405.00	-11,405.00
Total Indirect Costs	0.00	97,747.00	97,747.00
Over/(Under) Recovery	0.00	18,537.52	18,537.52

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	86,342.00	86,342.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	18,537.52	18,537.52
Total Projected Indirect 2006-2007 (Numerator)	0.00	67,804.48	67,804.48
Direct Costs	1,091,394.00	1,005,052.00	1,005,052.00
Rate for 2006-2007 **	0.00*	6.75*	6.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Huron ISD
711 E. Soper Road
Bad Axe, MI 48413-9497

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	459,503.00	944,057.00	944,057.00
2002-2003 Fixed Carryforward	7,514.00	47,434.00	47,434.00
Total Indirect Costs	451,989.00	896,623.00	896,623.00
2002-2003 Direct Costs	8,145,986.00	7,661,432.00	7,661,432.00
2004-2005 Rate	5.55*	11.70*	11.70**

Comparison:			
2004-2005 Actual Direct Costs	10,676,489.27	10,218,879.40	10,218,879.40
Indirect costs based on rate ** multiplied by actual direct costs	592,545.15	1,195,608.89	1,195,608.89
2004-2005 Actual Indirect Costs	505,915.47	963,525.34	963,525.34
2002-2003 Fixed Carry Forward	7,514.00	47,434.00	47,434.00
Total Indirect Costs	498,401.47	916,091.34	916,091.34
Over/(Under) Recovery	94,143.68	279,517.55	279,517.55

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	505,915.47	963,525.34	963,525.34
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	94,143.68	279,517.55	279,517.55
Total Projected Indirect 2006-2007 (Numerator)	411,771.79	684,007.79	684,007.79
Direct Costs	10,676,489.27	10,218,879.40	10,218,879.40
Rate for 2006-2007 **	3.86*	6.69*	6.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bad Axe Public Schools
760 S. Van Dyke Road
Bad Axe, MI 48413-9714

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	876,025.00	876,025.00
2002-2003 Fixed Carryforward	0.00	38,690.00	38,690.00
Total Indirect Costs	0.00	837,335.00	837,335.00
2002-2003 Direct Costs	10,508,583.00	9,632,558.00	9,632,558.00
2004-2005 Rate	0.00*	8.69*	8.69**

Comparison:			
2004-2005 Actual Direct Costs	11,122,207.95	10,073,868.17	10,073,868.17
Indirect costs based on rate ** multiplied by actual direct costs	0.00	875,419.14	875,419.14
2004-2005 Actual Indirect Costs	0.00	1,048,339.78	1,048,339.78
2002-2003 Fixed Carry Forward	0.00	38,690.00	38,690.00
Total Indirect Costs	0.00	1,009,649.78	1,009,649.78
Over/(Under) Recovery	0.00	-134,230.64	-134,230.64

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	1,048,339.78	1,048,339.78
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-134,230.64	-134,230.64
Total Projected Indirect 2006-2007 (Numerator)	0.00	1,182,570.42	1,182,570.42
Direct Costs	11,122,207.95	10,073,868.17	10,073,868.17
Rate for 2006-2007 **	0.00*	11.74*	11.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Caseville Public Schools
P.O. Box 1068
Caseville, MI 48725-1068

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	14,072.00	231,714.00	231,714.00
2002-2003 Fixed Carryforward	-119,981.00	-852,175.00	-852,175.00
Total Indirect Costs	134,053.00	1,083,889.00	1,083,889.00
2002-2003 Direct Costs	2,243,181.00	2,025,539.00	2,025,539.00
2004-2005 Rate	5.98*	53.51*	53.51**

Comparison:			
2004-2005 Actual Direct Costs	2,568,252.29	2,337,644.03	2,337,644.03
Indirect costs based on rate ** multiplied by actual direct costs	153,581.49	350,646.60	584,411.01
2004-2005 Actual Indirect Costs	2,091.00	232,699.26	232,699.26
2002-2003 Fixed Carry Forward	-119,981.00	-852,175.00	-852,175.00
Total Indirect Costs	122,072.00	1,084,874.26	1,084,874.26
Over/(Under) Recovery	31,509.49	-734,227.66	-500,463.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,091.00	232,699.26	232,699.26
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	31,509.49	-734,227.66	-500,463.25
Total Projected Indirect 2006-2007 (Numerator)	-29,418.49	966,926.92	733,162.51
Direct Costs	2,568,252.29	2,337,644.03	2,337,644.03
Rate for 2006-2007 **	0.00*	41.36*	31.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Church School District
2927 Crockard Road
Bad Axe, MI 48413-9131

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	11,083.00	11,083.00
2002-2003 Fixed Carryforward	0.00	6,109.00	6,109.00
Total Indirect Costs	0.00	4,974.00	4,974.00
2002-2003 Direct Costs	158,701.00	147,618.00	147,618.00
2004-2005 Rate	0.00*	3.37*	3.37**

Comparison:			
2004-2005 Actual Direct Costs	180,165.93	156,686.66	156,686.66
Indirect costs based on rate ** multiplied by actual direct costs	0.00	5,280.34	5,280.34
2004-2005 Actual Indirect Costs	0.00	23,479.27	23,479.27
2002-2003 Fixed Carry Forward	0.00	6,109.00	6,109.00
Total Indirect Costs	0.00	17,370.27	17,370.27
Over/(Under) Recovery	0.00	-12,089.93	-12,089.93

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	23,479.27	23,479.27
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-12,089.93	-12,089.93
Total Projected Indirect 2006-2007 (Numerator)	0.00	35,569.20	35,569.20
Direct Costs	180,165.93	156,686.66	156,686.66
Rate for 2006-2007 **	0.00*	22.70*	22.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Elkton-Pigeon-Bay Port Laker Schools
6136 Pigeon Road
Pigeon, MI 48755-9564

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	142,517.00	992,536.00	992,536.00
2002-2003 Fixed Carryforward	-36,445.00	13,005.00	13,005.00
Total Indirect Costs	178,962.00	979,531.00	979,531.00
2002-2003 Direct Costs	8,755,085.00	7,905,066.00	7,905,066.00
2004-2005 Rate	2.04*	12.39*	12.39**

Comparison:			
2004-2005 Actual Direct Costs	8,740,165.01	7,820,226.36	7,820,226.36
Indirect costs based on rate ** multiplied by actual direct costs	178,299.37	968,926.05	968,926.05
2004-2005 Actual Indirect Costs	238,100.86	1,158,039.51	1,158,039.51
2002-2003 Fixed Carry Forward	-36,445.00	13,005.00	13,005.00
Total Indirect Costs	274,545.86	1,145,034.51	1,145,034.51
Over/(Under) Recovery	-96,246.49	-176,108.46	-176,108.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	238,100.86	1,158,039.51	1,158,039.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-96,246.49	-176,108.46	-176,108.46
Total Projected Indirect 2006-2007 (Numerator)	334,347.35	1,334,147.97	1,334,147.97
Direct Costs	8,740,165.01	7,820,226.36	7,820,226.36
Rate for 2006-2007 **	3.83*	17.06*	17.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Harbor Beach Community Schools
402 S. 5th Street
Harbor Beach, MI 48441-1386

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	121,894.00	696,928.00	696,928.00
2002-2003 Fixed Carryforward	-4,243.00	-1,796.00	-1,796.00
Total Indirect Costs	126,137.00	698,724.00	698,724.00
2002-2003 Direct Costs	6,036,119.00	5,461,085.00	5,461,085.00
2004-2005 Rate	2.09*	12.79*	12.79**

Comparison:			
2004-2005 Actual Direct Costs	5,937,526.05	5,369,840.06	5,369,840.06
Indirect costs based on rate ** multiplied by actual direct costs	124,094.29	686,802.54	686,802.54
2004-2005 Actual Indirect Costs	132,130.43	699,816.42	699,816.42
2002-2003 Fixed Carry Forward	-4,243.00	-1,796.00	-1,796.00
Total Indirect Costs	136,373.43	701,612.42	701,612.42
Over/(Under) Recovery	-12,279.14	-14,809.88	-14,809.88

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	132,130.43	699,816.42	699,816.42
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-12,279.14	-14,809.88	-14,809.88
Total Projected Indirect 2006-2007 (Numerator)	144,409.57	714,626.30	714,626.30
Direct Costs	5,937,526.05	5,369,840.06	5,369,840.06
Rate for 2006-2007 **	2.43*	13.31*	13.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

North Huron School District
21 Main Street
Kinde, MI 48445

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	153,758.00	557,721.00	557,721.00
2002-2003 Fixed Carryforward	0.00	-139,137.00	-139,137.00
Total Indirect Costs	153,758.00	696,858.00	696,858.00
2002-2003 Direct Costs	4,452,667.00	4,048,704.00	4,048,704.00
2004-2005 Rate	3.45*	17.21*	17.21**

Comparison:			
2004-2005 Actual Direct Costs	4,174,500.95	3,805,871.53	3,805,871.53
Indirect costs based on rate ** multiplied by actual direct costs	144,020.28	570,880.73	654,990.49
2004-2005 Actual Indirect Costs	91,162.49	459,791.91	459,791.91
2002-2003 Fixed Carry Forward	0.00	-139,137.00	-139,137.00
Total Indirect Costs	91,162.49	598,928.91	598,928.91
Over/(Under) Recovery	52,857.79	-28,048.18	56,061.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	91,162.49	459,791.91	459,791.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	52,857.79	-28,048.18	56,061.58
Total Projected Indirect 2006-2007 (Numerator)	38,304.70	487,840.09	403,730.33
Direct Costs	4,174,500.95	3,805,871.53	3,805,871.53
Rate for 2006-2007 **	0.92*	12.82*	10.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Owendale-Gagetown Area Schools
P.O. Box 8
Owendale, MI 48754-0008

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	18,070.00	306,681.00	306,681.00
2002-2003 Fixed Carryforward	-4,341.00	-15,598.00	-15,598.00
Total Indirect Costs	22,411.00	322,279.00	322,279.00
2002-2003 Direct Costs	2,433,506.00	2,144,895.00	2,144,895.00
2004-2005 Rate	0.92*	15.03*	15.03**

Comparison:			
2004-2005 Actual Direct Costs	2,025,399.81	1,764,199.15	1,764,199.15
Indirect costs based on rate ** multiplied by actual direct costs	18,633.68	264,629.87	265,159.13
2004-2005 Actual Indirect Costs	42,894.87	304,095.53	304,095.53
2002-2003 Fixed Carry Forward	-4,341.00	-15,598.00	-15,598.00
Total Indirect Costs	47,235.87	319,693.53	319,693.53
Over/(Under) Recovery	-28,602.19	-55,063.66	-54,534.40

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	42,894.87	304,095.53	304,095.53
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-28,602.19	-55,063.66	-54,534.40
Total Projected Indirect 2006-2007 (Numerator)	71,497.06	359,159.19	358,629.93
Direct Costs	2,025,399.81	1,764,199.15	1,764,199.15
Rate for 2006-2007 **	3.53*	20.36*	20.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Port Hope Community Schools
7840 Portland Avenue
Port Hope, MI 48468-9100

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	152,632.00	152,632.00
2002-2003 Fixed Carryforward	0.00	30,736.00	30,736.00
Total Indirect Costs	0.00	121,896.00	121,896.00
2002-2003 Direct Costs	1,652,632.00	1,500,000.00	1,500,000.00
2004-2005 Rate	0.00*	8.13*	8.13**

Comparison:			
2004-2005 Actual Direct Costs	1,348,112.05	1,181,259.74	1,181,259.74
Indirect costs based on rate ** multiplied by actual direct costs	0.00	96,036.42	96,036.42
2004-2005 Actual Indirect Costs	0.00	166,852.31	166,852.31
2002-2003 Fixed Carry Forward	0.00	30,736.00	30,736.00
Total Indirect Costs	0.00	136,116.31	136,116.31
Over/(Under) Recovery	0.00	-40,079.89	-40,079.89

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	166,852.31	166,852.31
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-40,079.89	-40,079.89
Total Projected Indirect 2006-2007 (Numerator)	0.00	206,932.20	206,932.20
Direct Costs	1,348,112.05	1,181,259.74	1,181,259.74
Rate for 2006-2007 **	0.00*	17.52*	17.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ubly Community Schools
2020 Union Street
Ubly, MI 48475-8824

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	59,968.00	559,504.00	559,504.00
2002-2003 Fixed Carryforward	30,697.00	71,150.00	71,150.00
Total Indirect Costs	29,271.00	488,354.00	488,354.00
2002-2003 Direct Costs	6,278,490.00	5,778,954.00	5,778,954.00
2004-2005 Rate	0.47*	8.45*	8.45**

Comparison:			
2004-2005 Actual Direct Costs	6,913,770.20	6,338,561.53	6,338,561.53
Indirect costs based on rate ** multiplied by actual direct costs	32,494.72	535,608.45	535,608.45
2004-2005 Actual Indirect Costs	176,192.08	751,400.75	751,400.75
2002-2003 Fixed Carry Forward	30,697.00	71,150.00	71,150.00
Total Indirect Costs	145,495.08	680,250.75	680,250.75
Over/(Under) Recovery	-113,000.36	-144,642.30	-144,642.30

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	176,192.08	751,400.75	751,400.75
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-113,000.36	-144,642.30	-144,642.30
Total Projected Indirect 2006-2007 (Numerator)	289,192.44	896,043.05	896,043.05
Direct Costs	6,913,770.20	6,338,561.53	6,338,561.53
Rate for 2006-2007 **	4.18*	14.14*	14.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32250
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bloomfield Township S/D #7F
2072 N. Verona Road
Bad Axe, MI 48413-9150

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	8,682.00	8,682.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	8,682.00	8,682.00
2002-2003 Direct Costs	106,652.00	97,970.00	97,970.00
2004-2005 Rate	0.00*	8.86*	8.86**

Comparison:			
2004-2005 Actual Direct Costs	125,940.97	117,118.91	117,118.91
Indirect costs based on rate ** multiplied by actual direct costs	0.00	10,376.74	10,376.74
2004-2005 Actual Indirect Costs	0.00	8,822.06	8,822.06
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	8,822.06	8,822.06
Over/(Under) Recovery	0.00	1,554.68	1,554.68

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	8,822.06	8,822.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	1,554.68	1,554.68
Total Projected Indirect 2006-2007 (Numerator)	0.00	7,267.38	7,267.38
Direct Costs	125,940.97	117,118.91	117,118.91
Rate for 2006-2007 **	0.00*	6.21*	6.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32260
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Colfax Township S/D #1F
1509 N. Van Dyke Road
Bad Axe, MI 48413-9109

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	12,773.00	12,773.00
2002-2003 Fixed Carryforward	0.00	-2,607.00	-2,607.00
Total Indirect Costs	0.00	15,380.00	15,380.00
2002-2003 Direct Costs	131,749.00	118,976.00	118,976.00
2004-2005 Rate	0.00*	12.93*	12.93**

Comparison:			
2004-2005 Actual Direct Costs	156,554.45	144,665.20	144,665.20
Indirect costs based on rate ** multiplied by actual direct costs	0.00	18,705.21	18,705.21
2004-2005 Actual Indirect Costs	0.00	11,889.25	11,889.25
2002-2003 Fixed Carry Forward	0.00	-2,607.00	-2,607.00
Total Indirect Costs	0.00	14,496.25	14,496.25
Over/(Under) Recovery	0.00	4,208.96	4,208.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	11,889.25	11,889.25
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	4,208.96	4,208.96
Total Projected Indirect 2006-2007 (Numerator)	0.00	7,680.29	7,680.29
Direct Costs	156,554.45	144,665.20	144,665.20
Rate for 2006-2007 **	0.00*	5.31*	5.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32610
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sigel Township S/D #3F
4151 Section Line Road
Bad Axe, MI 48413-9155

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	6,978.00	6,978.00
2002-2003 Fixed Carryforward	0.00	2,265.00	2,265.00
Total Indirect Costs	0.00	4,713.00	4,713.00
2002-2003 Direct Costs	136,001.00	129,023.00	129,023.00
2004-2005 Rate	0.00*	3.65*	3.65**

Comparison:			
2004-2005 Actual Direct Costs	179,766.02	167,839.28	167,839.28
Indirect costs based on rate ** multiplied by actual direct costs	0.00	6,126.13	6,126.13
2004-2005 Actual Indirect Costs	0.00	11,926.74	11,926.74
2002-2003 Fixed Carry Forward	0.00	2,265.00	2,265.00
Total Indirect Costs	0.00	9,661.74	9,661.74
Over/(Under) Recovery	0.00	-3,535.61	-3,535.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	11,926.74	11,926.74
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,535.61	-3,535.61
Total Projected Indirect 2006-2007 (Numerator)	0.00	15,462.35	15,462.35
Direct Costs	179,766.02	167,839.28	167,839.28
Rate for 2006-2007 **	0.00*	9.21*	9.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32620
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sigel Township S/D #4F
5754 Section Line Road
Harbor Beach, MI 48441-9607

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	13,182.00	13,182.00
2002-2003 Fixed Carryforward	0.00	604.00	604.00
Total Indirect Costs	0.00	12,578.00	12,578.00
2002-2003 Direct Costs	134,291.00	121,109.00	121,109.00
2004-2005 Rate	0.00*	10.39*	10.39**

Comparison:			
2004-2005 Actual Direct Costs	196,843.19	148,785.50	148,785.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	15,458.81	15,458.81
2004-2005 Actual Indirect Costs	0.00	48,057.69	48,057.69
2002-2003 Fixed Carry Forward	0.00	604.00	604.00
Total Indirect Costs	0.00	47,453.69	47,453.69
Over/(Under) Recovery	0.00	-31,994.88	-31,994.88

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	48,057.69	48,057.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-31,994.88	-31,994.88
Total Projected Indirect 2006-2007 (Numerator)	0.00	80,052.57	80,052.57
Direct Costs	196,843.19	148,785.50	148,785.50
Rate for 2006-2007 **	0.00*	53.80*	53.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32630
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sigel Township S/D #6
4499 Kipper Road
Harbor Beach, MI 48441

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	10,759.00	10,759.00
2002-2003 Fixed Carryforward	0.00	-945.00	-945.00
Total Indirect Costs	0.00	11,704.00	11,704.00
2002-2003 Direct Costs	131,298.00	120,539.00	120,539.00
2004-2005 Rate	0.00*	9.71*	9.71**

Comparison:			
2004-2005 Actual Direct Costs	144,167.53	132,566.83	132,566.83
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,872.24	12,872.24
2004-2005 Actual Indirect Costs	0.00	11,600.70	11,600.70
2002-2003 Fixed Carry Forward	0.00	-945.00	-945.00
Total Indirect Costs	0.00	12,545.70	12,545.70
Over/(Under) Recovery	0.00	326.54	326.54

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	11,600.70	11,600.70
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	326.54	326.54
Total Projected Indirect 2006-2007 (Numerator)	0.00	11,274.16	11,274.16
Direct Costs	144,167.53	132,566.83	132,566.83
Rate for 2006-2007 **	0.00*	8.50*	8.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 32650
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Verona Township S/D #1F
3487 School Street
Bad Axe, MI 48413-8845

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	11,155.00	11,155.00
2002-2003 Fixed Carryforward	0.00	1,532.00	1,532.00
Total Indirect Costs	0.00	9,623.00	9,623.00
2002-2003 Direct Costs	151,494.00	140,339.00	140,339.00
2004-2005 Rate	0.00*	6.86*	6.86**

Comparison:			
2004-2005 Actual Direct Costs	190,012.30	176,841.66	176,841.66
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,131.34	12,131.34
2004-2005 Actual Indirect Costs	0.00	13,170.64	13,170.64
2002-2003 Fixed Carry Forward	0.00	1,532.00	1,532.00
Total Indirect Costs	0.00	11,638.64	11,638.64
Over/(Under) Recovery	0.00	492.70	492.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	13,170.64	13,170.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	492.70	492.70
Total Projected Indirect 2006-2007 (Numerator)	0.00	12,677.94	12,677.94
Direct Costs	190,012.30	176,841.66	176,841.66
Rate for 2006-2007 **	0.00*	7.17*	7.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ingham ISD
2630 W. Howell Road
Mason, MI 48854-9329

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,138,018.00	3,906,887.00	3,906,887.00
2002-2003 Fixed Carryforward	-547,389.00	-926,598.00	-926,598.00
Total Indirect Costs	2,685,407.00	4,833,485.00	4,833,485.00
2002-2003 Direct Costs	32,553,621.00	30,784,752.00	30,784,752.00
2004-2005 Rate	8.25*	15.70*	15.70**

Comparison:			
2004-2005 Actual Direct Costs	32,000,044.86	30,322,044.58	30,322,044.58
Indirect costs based on rate ** multiplied by actual direct costs	2,640,003.70	4,548,306.69	4,760,561.00
2004-2005 Actual Indirect Costs	2,623,776.96	4,301,777.24	4,301,777.24
2002-2003 Fixed Carry Forward	-547,389.00	-926,598.00	-926,598.00
Total Indirect Costs	3,171,165.96	5,228,375.24	5,228,375.24
Over/(Under) Recovery	-531,162.26	-680,068.55	-467,814.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,623,776.96	4,301,777.24	4,301,777.24
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-531,162.26	-680,068.55	-467,814.24
Total Projected Indirect 2006-2007 (Numerator)	3,154,939.22	4,981,845.79	4,769,591.48
Direct Costs	32,000,044.86	30,322,044.58	30,322,044.58
Rate for 2006-2007 **	9.86*	16.43*	15.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

East Lansing School District
841 Timberlane, Suite A
East Lansing, MI 48823-3791

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,438,587.00	5,206,672.00	5,206,672.00
2002-2003 Fixed Carryforward	-59,286.00	-4,341,462.00	-4,341,462.00
Total Indirect Costs	1,497,873.00	9,548,134.00	9,548,134.00
2002-2003 Direct Costs	30,025,914.00	26,257,829.00	26,257,829.00
2004-2005 Rate	4.99*	36.36*	36.36**

Comparison:			
2004-2005 Actual Direct Costs	31,579,695.38	28,235,880.51	28,235,880.51
Indirect costs based on rate ** multiplied by actual direct costs	1,575,826.80	4,235,382.08	7,058,970.13
2004-2005 Actual Indirect Costs	1,550,544.06	4,894,358.93	4,894,358.93
2002-2003 Fixed Carry Forward	-59,286.00	-4,341,462.00	-4,341,462.00
Total Indirect Costs	1,609,830.06	9,235,820.93	9,235,820.93
Over/(Under) Recovery	-34,003.26	-5,000,438.85	-2,176,850.80

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,550,544.06	4,894,358.93	4,894,358.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-34,003.26	-5,000,438.85	-2,176,850.80
Total Projected Indirect 2006-2007 (Numerator)	1,584,547.32	9,894,797.78	7,071,209.73
Direct Costs	31,579,695.38	28,235,880.51	28,235,880.51
Rate for 2006-2007 **	5.02*	35.04*	25.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lansing Public School District
519 W. Kalamazoo Street
Lansing, MI 48933-2080

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	6,966,650.00	25,979,446.00	25,979,446.00
2002-2003 Fixed Carryforward	-22,910.00	-8,516,370.00	-8,516,370.00
Total Indirect Costs	6,989,560.00	34,495,816.00	34,495,816.00
2002-2003 Direct Costs	176,444,417.00	157,431,621.00	157,431,621.00
2004-2005 Rate	3.96*	21.91*	21.91**

Comparison:			
2004-2005 Actual Direct Costs	171,063,781.54	153,901,317.35	153,901,317.35
Indirect costs based on rate ** multiplied by actual direct costs	6,774,125.75	23,085,197.60	33,719,778.63
2004-2005 Actual Indirect Costs	6,528,420.29	23,690,884.48	23,690,884.48
2002-2003 Fixed Carry Forward	-22,910.00	-8,516,370.00	-8,516,370.00
Total Indirect Costs	6,551,330.29	32,207,254.48	32,207,254.48
Over/(Under) Recovery	222,795.46	-9,122,056.88	1,512,524.15

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,528,420.29	23,690,884.48	23,690,884.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	222,795.46	-9,122,056.88	1,512,524.15
Total Projected Indirect 2006-2007 (Numerator)	6,305,624.83	32,812,941.36	22,178,360.33
Direct Costs	171,063,781.54	153,901,317.35	153,901,317.35
Rate for 2006-2007 **	3.69*	21.32*	14.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dansville Schools
Box 187
Dansville, MI 48819

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	77,611.00	463,011.00	463,011.00
2002-2003 Fixed Carryforward	47,423.00	60,754.00	60,754.00
Total Indirect Costs	30,188.00	402,257.00	402,257.00
2002-2003 Direct Costs	6,113,779.00	5,728,379.00	5,728,379.00
2004-2005 Rate	0.49*	7.02*	7.02**

Comparison:			
2004-2005 Actual Direct Costs	6,542,608.91	6,057,209.20	6,057,209.20
Indirect costs based on rate ** multiplied by actual direct costs	32,058.78	425,216.09	425,216.09
2004-2005 Actual Indirect Costs	184,630.98	670,030.69	670,030.69
2002-2003 Fixed Carry Forward	47,423.00	60,754.00	60,754.00
Total Indirect Costs	137,207.98	609,276.69	609,276.69
Over/(Under) Recovery	-105,149.20	-184,060.60	-184,060.60

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	184,630.98	670,030.69	670,030.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-105,149.20	-184,060.60	-184,060.60
Total Projected Indirect 2006-2007 (Numerator)	289,780.18	854,091.29	854,091.29
Direct Costs	6,542,608.91	6,057,209.20	6,057,209.20
Rate for 2006-2007 **	4.43*	14.10*	14.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Haslett Public Schools
5593 Franklin Street
Haslett, MI 48840-8434

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	289,109.00	2,468,211.00	2,468,211.00
2002-2003 Fixed Carryforward	-25,887.00	189,270.00	189,270.00
Total Indirect Costs	314,996.00	2,278,941.00	2,278,941.00
2002-2003 Direct Costs	22,578,134.00	20,399,032.00	20,399,032.00
2004-2005 Rate	1.40*	11.17*	11.17**

Comparison:			
2004-2005 Actual Direct Costs	24,124,564.42	21,549,957.26	21,549,957.26
Indirect costs based on rate ** multiplied by actual direct costs	337,743.90	2,407,130.23	2,407,130.23
2004-2005 Actual Indirect Costs	897,084.79	3,471,691.95	3,471,691.95
2002-2003 Fixed Carry Forward	-25,887.00	189,270.00	189,270.00
Total Indirect Costs	922,971.79	3,282,421.95	3,282,421.95
Over/(Under) Recovery	-585,227.89	-875,291.72	-875,291.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	897,084.79	3,471,691.95	3,471,691.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-585,227.89	-875,291.72	-875,291.72
Total Projected Indirect 2006-2007 (Numerator)	1,482,312.68	4,346,983.67	4,346,983.67
Direct Costs	24,124,564.42	21,549,957.26	21,549,957.26
Rate for 2006-2007 **	6.14*	20.17*	20.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Holt Public Schools
5780 West Holt Road
Holt, MI 48842-9696

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,073,099.00	5,130,971.00	5,130,971.00
2002-2003 Fixed Carryforward	77,106.00	-163,753.00	-163,753.00
Total Indirect Costs	995,993.00	5,294,724.00	5,294,724.00
2002-2003 Direct Costs	40,920,645.00	36,862,773.00	36,862,773.00
2004-2005 Rate	2.43*	14.36*	14.36**

Comparison:			
2004-2005 Actual Direct Costs	49,017,249.27	43,519,037.86	43,519,037.86
Indirect costs based on rate ** multiplied by actual direct costs	1,191,119.16	6,249,333.84	6,249,333.84
2004-2005 Actual Indirect Costs	2,154,965.29	7,653,176.70	7,653,176.70
2002-2003 Fixed Carry Forward	77,106.00	-163,753.00	-163,753.00
Total Indirect Costs	2,077,859.29	7,816,929.70	7,816,929.70
Over/(Under) Recovery	-886,740.13	-1,567,595.86	-1,567,595.86

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,154,965.29	7,653,176.70	7,653,176.70
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-886,740.13	-1,567,595.86	-1,567,595.86
Total Projected Indirect 2006-2007 (Numerator)	3,041,705.42	9,220,772.56	9,220,772.56
Direct Costs	49,017,249.27	43,519,037.86	43,519,037.86
Rate for 2006-2007 **	6.21*	21.19*	21.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Leslie Public Schools
432 N. Main Street
Leslie, MI 49251-9429

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	176,981.00	1,311,149.00	1,311,149.00
2002-2003 Fixed Carryforward	107,452.00	-44,598.00	-44,598.00
Total Indirect Costs	69,529.00	1,355,747.00	1,355,747.00
2002-2003 Direct Costs	10,509,433.00	9,375,265.00	9,375,265.00
2004-2005 Rate	0.66*	14.46*	14.46**

Comparison:			
2004-2005 Actual Direct Costs	11,479,947.00	10,277,485.00	10,277,485.00
Indirect costs based on rate ** multiplied by actual direct costs	75,767.65	1,486,124.33	1,486,124.33
2004-2005 Actual Indirect Costs	319,625.00	1,522,087.00	1,522,087.00
2002-2003 Fixed Carry Forward	107,452.00	-44,598.00	-44,598.00
Total Indirect Costs	212,173.00	1,566,685.00	1,566,685.00
Over/(Under) Recovery	-136,405.35	-80,560.67	-80,560.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	319,625.00	1,522,087.00	1,522,087.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-136,405.35	-80,560.67	-80,560.67
Total Projected Indirect 2006-2007 (Numerator)	456,030.35	1,602,647.67	1,602,647.67
Direct Costs	11,479,947.00	10,277,485.00	10,277,485.00
Rate for 2006-2007 **	3.97*	15.59*	15.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mason Public Schools (Ingham)
118 W. Oak Street
Mason, MI 48854-1618

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	506,291.00	2,859,295.00	2,859,295.00
2002-2003 Fixed Carryforward	-17,303.00	-413,835.00	-413,835.00
Total Indirect Costs	523,594.00	3,273,130.00	3,273,130.00
2002-2003 Direct Costs	23,473,170.00	21,120,166.00	21,120,166.00
2004-2005 Rate	2.23*	15.50*	15.50**

Comparison:			
2004-2005 Actual Direct Costs	23,644,605.86	20,988,549.58	20,988,549.58
Indirect costs based on rate ** multiplied by actual direct costs	527,274.71	3,148,282.44	3,253,225.18
2004-2005 Actual Indirect Costs	951,671.82	3,607,728.10	3,607,728.10
2002-2003 Fixed Carry Forward	-17,303.00	-413,835.00	-413,835.00
Total Indirect Costs	968,974.82	4,021,563.10	4,021,563.10
Over/(Under) Recovery	-441,700.11	-873,280.66	-768,337.92

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	951,671.82	3,607,728.10	3,607,728.10
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-441,700.11	-873,280.66	-768,337.92
Total Projected Indirect 2006-2007 (Numerator)	1,393,371.93	4,481,008.76	4,376,066.02
Direct Costs	23,644,605.86	20,988,549.58	20,988,549.58
Rate for 2006-2007 **	5.89*	21.35*	20.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Okemos Public Schools
4406 N. Okemos Road
Okemos, MI 48864-1792

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,141,183.00	5,282,268.00	5,282,268.00
2002-2003 Fixed Carryforward	-214,537.00	-2,329,319.00	-2,329,319.00
Total Indirect Costs	1,355,720.00	7,611,587.00	7,611,587.00
2002-2003 Direct Costs	37,867,612.00	33,726,527.00	33,726,527.00
2004-2005 Rate	3.58*	22.57*	22.57**

Comparison:			
2004-2005 Actual Direct Costs	38,170,733.79	33,981,457.72	33,981,457.72
Indirect costs based on rate ** multiplied by actual direct costs	1,366,512.27	5,097,218.66	7,669,615.01
2004-2005 Actual Indirect Costs	1,361,096.18	5,550,372.25	5,550,372.25
2002-2003 Fixed Carry Forward	-214,537.00	-2,329,319.00	-2,329,319.00
Total Indirect Costs	1,575,633.18	7,879,691.25	7,879,691.25
Over/(Under) Recovery	-209,120.91	-2,782,472.59	-210,076.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,361,096.18	5,550,372.25	5,550,372.25
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-209,120.91	-2,782,472.59	-210,076.24
Total Projected Indirect 2006-2007 (Numerator)	1,570,217.09	8,332,844.84	5,760,448.49
Direct Costs	38,170,733.79	33,981,457.72	33,981,457.72
Rate for 2006-2007 **	4.11*	24.52*	16.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33200
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Stockbridge Community Schools
305 W. Elizabeth Street
Stockbridge, MI 49285-9791

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	213,960.00	1,722,919.00	1,722,919.00
2002-2003 Fixed Carryforward	-34,516.00	-164,927.00	-164,927.00
Total Indirect Costs	248,476.00	1,887,846.00	1,887,846.00
2002-2003 Direct Costs	13,686,437.00	12,177,478.00	12,177,478.00
2004-2005 Rate	1.82*	15.50*	15.50**

Comparison:			
2004-2005 Actual Direct Costs	14,009,076.07	12,292,925.41	12,292,925.41
Indirect costs based on rate ** multiplied by actual direct costs	254,965.18	1,843,938.81	1,905,403.44
2004-2005 Actual Indirect Costs	324,817.15	2,040,967.81	2,040,967.81
2002-2003 Fixed Carry Forward	-34,516.00	-164,927.00	-164,927.00
Total Indirect Costs	359,333.15	2,205,894.81	2,205,894.81
Over/(Under) Recovery	-104,367.97	-361,956.00	-300,491.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	324,817.15	2,040,967.81	2,040,967.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-104,367.97	-361,956.00	-300,491.37
Total Projected Indirect 2006-2007 (Numerator)	429,185.12	2,402,923.81	2,341,459.18
Direct Costs	14,009,076.07	12,292,925.41	12,292,925.41
Rate for 2006-2007 **	3.06*	19.55*	19.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33215
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Waverly Community Schools
515 Snow Road
Lansing, MI 48917-4501

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	443,092.00	3,762,416.00	3,762,416.00
2002-2003 Fixed Carryforward	5,198.00	39,842.00	39,842.00
Total Indirect Costs	437,894.00	3,722,574.00	3,722,574.00
2002-2003 Direct Costs	30,372,458.00	27,053,134.00	27,053,134.00
2004-2005 Rate	1.44*	13.76*	13.76**

Comparison:			
2004-2005 Actual Direct Costs	30,214,104.44	26,913,228.57	26,913,228.57
Indirect costs based on rate ** multiplied by actual direct costs	435,083.10	3,703,260.25	3,703,260.25
2004-2005 Actual Indirect Costs	751,273.94	4,052,149.81	4,052,149.81
2002-2003 Fixed Carry Forward	5,198.00	39,842.00	39,842.00
Total Indirect Costs	746,075.94	4,012,307.81	4,012,307.81
Over/(Under) Recovery	-310,992.84	-309,047.56	-309,047.56

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	751,273.94	4,052,149.81	4,052,149.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-310,992.84	-309,047.56	-309,047.56
Total Projected Indirect 2006-2007 (Numerator)	1,062,266.78	4,361,197.37	4,361,197.37
Direct Costs	30,214,104.44	26,913,228.57	26,913,228.57
Rate for 2006-2007 **	3.52*	16.20*	16.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33220
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Webberville Community Schools
313 E. Grand River Avenue
Webberville, MI 48892-9544

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	80,086.00	635,369.00	635,369.00
2002-2003 Fixed Carryforward	28,213.00	-51,449.00	-51,449.00
Total Indirect Costs	51,873.00	686,818.00	686,818.00
2002-2003 Direct Costs	4,874,329.00	4,319,046.00	4,319,046.00
2004-2005 Rate	1.06*	15.90*	15.90**

Comparison:			
2004-2005 Actual Direct Costs	5,032,435.83	4,460,498.52	4,460,498.52
Indirect costs based on rate ** multiplied by actual direct costs	53,343.82	669,074.78	709,219.26
2004-2005 Actual Indirect Costs	161,093.98	733,031.29	733,031.29
2002-2003 Fixed Carry Forward	28,213.00	-51,449.00	-51,449.00
Total Indirect Costs	132,880.98	784,480.29	784,480.29
Over/(Under) Recovery	-79,537.16	-115,405.51	-75,261.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	161,093.98	733,031.29	733,031.29
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-79,537.16	-115,405.51	-75,261.03
Total Projected Indirect 2006-2007 (Numerator)	240,631.14	848,436.80	808,292.32
Direct Costs	5,032,435.83	4,460,498.52	4,460,498.52
Rate for 2006-2007 **	4.78*	19.02*	18.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33230
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Williamston Community Schools
418 Highland Street
Williamston, MI 48895-1133

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	376,998.00	2,006,679.00	2,006,679.00
2002-2003 Fixed Carryforward	-115,872.00	-581,621.00	-581,621.00
Total Indirect Costs	492,870.00	2,588,300.00	2,588,300.00
2002-2003 Direct Costs	14,160,817.00	12,531,136.00	12,531,136.00
2004-2005 Rate	3.48*	20.65*	20.65**

Comparison:			
2004-2005 Actual Direct Costs	16,028,263.61	14,149,607.79	14,149,607.79
Indirect costs based on rate ** multiplied by actual direct costs	557,783.57	2,122,441.17	2,921,894.01
2004-2005 Actual Indirect Costs	731,448.20	2,610,104.02	2,610,104.02
2002-2003 Fixed Carry Forward	-115,872.00	-581,621.00	-581,621.00
Total Indirect Costs	847,320.20	3,191,725.02	3,191,725.02
Over/(Under) Recovery	-289,536.63	-1,069,283.85	-269,831.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	731,448.20	2,610,104.02	2,610,104.02
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-289,536.63	-1,069,283.85	-269,831.01
Total Projected Indirect 2006-2007 (Numerator)	1,020,984.83	3,679,387.87	2,879,935.03
Direct Costs	16,028,263.61	14,149,607.79	14,149,607.79
Rate for 2006-2007 **	6.37*	26.00*	20.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cole Academy
1915 W. Mt. Hope
Lansing, MI 48910-2434

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	21,690.00	83,714.00	83,714.00
2002-2003 Fixed Carryforward	1,990.00	-26,176.00	-26,176.00
Total Indirect Costs	19,700.00	109,890.00	109,890.00
2002-2003 Direct Costs	1,138,455.00	1,076,431.00	1,076,431.00
2004-2005 Rate	1.73*	10.21*	10.21**

Comparison:			
2004-2005 Actual Direct Costs	1,274,943.00	1,204,175.00	1,204,175.00
Indirect costs based on rate ** multiplied by actual direct costs	22,056.51	122,946.27	122,946.27
2004-2005 Actual Indirect Costs	49,066.00	119,834.00	119,834.00
2002-2003 Fixed Carry Forward	1,990.00	-26,176.00	-26,176.00
Total Indirect Costs	47,076.00	146,010.00	146,010.00
Over/(Under) Recovery	-25,019.49	-23,063.73	-23,063.73

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	49,066.00	119,834.00	119,834.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-25,019.49	-23,063.73	-23,063.73
Total Projected Indirect 2006-2007 (Numerator)	74,085.49	142,897.73	142,897.73
Direct Costs	1,274,943.00	1,204,175.00	1,204,175.00
Rate for 2006-2007 **	5.81*	11.87*	11.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

El-Hajj Malik El-Shabazz Academy
1028 W. Barnes Avenue
Lansing, MI 48910-1308

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	31,040.00	248,152.00	248,152.00
2002-2003 Fixed Carryforward	-23,821.00	-81,319.00	-81,319.00
Total Indirect Costs	54,861.00	329,471.00	329,471.00
2002-2003 Direct Costs	1,760,796.00	1,543,684.00	1,543,684.00
2004-2005 Rate	3.12*	21.34*	21.34**

Comparison:			
2004-2005 Actual Direct Costs	2,183,717.00	2,012,807.97	2,012,807.97
Indirect costs based on rate ** multiplied by actual direct costs	68,131.97	301,921.20	429,533.22
2004-2005 Actual Indirect Costs	59,444.94	230,353.97	230,353.97
2002-2003 Fixed Carry Forward	-23,821.00	-81,319.00	-81,319.00
Total Indirect Costs	83,265.94	311,672.97	311,672.97
Over/(Under) Recovery	-15,133.97	-9,751.77	117,860.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	59,444.94	230,353.97	230,353.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-15,133.97	-9,751.77	117,860.25
Total Projected Indirect 2006-2007 (Numerator)	74,578.91	240,105.74	112,493.72
Direct Costs	2,183,717.00	2,012,807.97	2,012,807.97
Rate for 2006-2007 **	3.42*	11.93*	5.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sankofa Shule Academy
4817 Bristol Street
Lansing, MI 48910-6125

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	42,800.00	219,661.00	219,661.00
2002-2003 Fixed Carryforward	0.00	-123,636.00	-123,636.00
Total Indirect Costs	42,800.00	343,297.00	343,297.00
2002-2003 Direct Costs	1,074,579.00	897,718.00	897,718.00
2004-2005 Rate	3.98*	38.24*	38.24**

Comparison:			
2004-2005 Actual Direct Costs	1,107,251.52	998,881.54	998,881.54
Indirect costs based on rate ** multiplied by actual direct costs	44,068.61	149,832.23	249,720.39
2004-2005 Actual Indirect Costs	53,434.88	161,804.86	161,804.86
2002-2003 Fixed Carry Forward	0.00	-123,636.00	-123,636.00
Total Indirect Costs	53,434.88	285,440.86	285,440.86
Over/(Under) Recovery	-9,366.27	-135,608.63	-35,720.47

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	53,434.88	161,804.86	161,804.86
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-9,366.27	-135,608.63	-35,720.47
Total Projected Indirect 2006-2007 (Numerator)	62,801.15	297,413.49	197,525.33
Direct Costs	1,107,251.52	998,881.54	998,881.54
Rate for 2006-2007 **	5.67*	29.77*	19.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mid-Michigan Leadership Academy
715 W. Willow
Lansing, MI 48906

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	111,545.00	805,671.00	805,671.00
2002-2003 Fixed Carryforward	0.00	-2,035,760.00	-2,035,760.00
Total Indirect Costs	111,545.00	2,841,431.00	2,841,431.00
2002-2003 Direct Costs	3,643,773.00	2,949,647.00	2,949,647.00
2004-2005 Rate	3.06*	96.33*	96.33**

Comparison:			
2004-2005 Actual Direct Costs	2,347,383.00	1,879,301.00	1,879,301.00
Indirect costs based on rate ** multiplied by actual direct costs	71,829.92	281,895.15	469,825.25
2004-2005 Actual Indirect Costs	192,979.00	661,061.00	661,061.00
2002-2003 Fixed Carry Forward	0.00	-2,035,760.00	-2,035,760.00
Total Indirect Costs	192,979.00	2,696,821.00	2,696,821.00
Over/(Under) Recovery	-121,149.08	-2,414,925.85	-2,226,995.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	192,979.00	661,061.00	661,061.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-121,149.08	-2,414,925.85	-2,226,995.75
Total Projected Indirect 2006-2007 (Numerator)	314,128.08	3,075,986.85	2,888,056.75
Direct Costs	2,347,383.00	1,879,301.00	1,879,301.00
Rate for 2006-2007 **	13.38*	163.68*	153.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33906
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

White Pine Academy
510 Russell Street
Leslie, MI 49251

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	77,265.00	77,265.00
2002-2003 Fixed Carryforward	12,457.00	-266.00	-266.00
Total Indirect Costs	-12,457.00	77,531.00	77,531.00
2002-2003 Direct Costs	1,112,194.00	1,034,929.00	1,034,929.00
2004-2005 Rate	0.00*	7.49*	7.49**

Comparison:			
2004-2005 Actual Direct Costs	1,091,090.33	998,719.28	998,719.28
Indirect costs based on rate ** multiplied by actual direct costs	0.00	74,804.07	74,804.07
2004-2005 Actual Indirect Costs	2,626.51	94,997.56	94,997.56
2002-2003 Fixed Carry Forward	12,457.00	-266.00	-266.00
Total Indirect Costs	-9,830.49	95,263.56	95,263.56
Over/(Under) Recovery	0.00	-20,459.49	-20,459.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,626.51	94,997.56	94,997.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-20,459.49	-20,459.49
Total Projected Indirect 2006-2007 (Numerator)	2,626.51	115,457.05	115,457.05
Direct Costs	1,091,090.33	998,719.28	998,719.28
Rate for 2006-2007 **	0.24*	11.56*	11.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33907
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Capital Area Academy
5525 S. Pennsylvania Avenue
Lansing, MI 48911-4013

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,017.00	155,717.00	155,717.00
2002-2003 Fixed Carryforward	0.00	64,204.00	64,204.00
Total Indirect Costs	1,017.00	91,513.00	91,513.00
2002-2003 Direct Costs	1,620,840.00	1,466,140.00	1,466,140.00
2004-2005 Rate	0.06*	6.24*	6.24**

Comparison:			
2004-2005 Actual Direct Costs	1,206,481.92	1,070,912.18	1,070,912.18
Indirect costs based on rate ** multiplied by actual direct costs	723.89	66,824.92	66,824.92
2004-2005 Actual Indirect Costs	3,046.79	138,616.53	138,616.53
2002-2003 Fixed Carry Forward	0.00	64,204.00	64,204.00
Total Indirect Costs	3,046.79	74,412.53	74,412.53
Over/(Under) Recovery	-2,322.90	-7,587.61	-7,587.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,046.79	138,616.53	138,616.53
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-2,322.90	-7,587.61	-7,587.61
Total Projected Indirect 2006-2007 (Numerator)	5,369.69	146,204.14	146,204.14
Direct Costs	1,206,481.92	1,070,912.18	1,070,912.18
Rate for 2006-2007 **	0.45*	13.65*	13.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

New City Academy
2130 W. Holmes Road, Suite B
Lansing, MI 48910-0331

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	40,279.00	203,807.00	203,807.00
2002-2003 Fixed Carryforward	-32,549.00	-141,815.00	-141,815.00
Total Indirect Costs	72,828.00	345,622.00	345,622.00
2002-2003 Direct Costs	1,088,782.00	925,254.00	925,254.00
2004-2005 Rate	6.69*	37.35*	37.35**

Comparison:			
2004-2005 Actual Direct Costs	1,504,845.00	1,246,401.20	1,246,401.20
Indirect costs based on rate ** multiplied by actual direct costs	100,674.13	186,960.18	311,600.30
2004-2005 Actual Indirect Costs	107,427.37	365,871.17	365,871.17
2002-2003 Fixed Carry Forward	-32,549.00	-141,815.00	-141,815.00
Total Indirect Costs	139,976.37	507,686.17	507,686.17
Over/(Under) Recovery	-39,302.24	-320,725.99	-196,085.87

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	107,427.37	365,871.17	365,871.17
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-39,302.24	-320,725.99	-196,085.87
Total Projected Indirect 2006-2007 (Numerator)	146,729.61	686,597.16	561,957.04
Direct Costs	1,504,845.00	1,246,401.20	1,246,401.20
Rate for 2006-2007 **	9.75*	55.09*	45.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 33909
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Windemere Park Charter Academy
3100 W. Saginaw Hwy
Lansing, MI 48917-2307

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	138,743.00	1,090,894.00	1,090,894.00
2002-2003 Fixed Carryforward	-69,734.00	-594,745.00	-594,745.00
Total Indirect Costs	208,477.00	1,685,639.00	1,685,639.00
2002-2003 Direct Costs	4,259,812.00	3,307,661.00	3,307,661.00
2004-2005 Rate	4.89*	50.96*	50.96**

Comparison:			
2004-2005 Actual Direct Costs	4,637,762.00	3,635,065.00	3,635,065.00
Indirect costs based on rate ** multiplied by actual direct costs	226,786.56	545,259.75	908,766.25
2004-2005 Actual Indirect Costs	188,079.00	1,190,776.00	1,190,776.00
2002-2003 Fixed Carry Forward	-69,734.00	-594,745.00	-594,745.00
Total Indirect Costs	257,813.00	1,785,521.00	1,785,521.00
Over/(Under) Recovery	-31,026.44	-1,240,261.25	-876,754.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	188,079.00	1,190,776.00	1,190,776.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-31,026.44	-1,240,261.25	-876,754.75
Total Projected Indirect 2006-2007 (Numerator)	219,105.44	2,431,037.25	2,067,530.75
Direct Costs	4,637,762.00	3,635,065.00	3,635,065.00
Rate for 2006-2007 **	4.72*	66.88*	56.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ionia ISD
2191 Harwood Road
Ionia, MI 48846-9458

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	675,086.00	1,001,940.00	1,001,940.00
2002-2003 Fixed Carryforward	-75,135.00	-47,537.00	-47,537.00
Total Indirect Costs	750,221.00	1,049,477.00	1,049,477.00
2002-2003 Direct Costs	9,382,212.00	9,055,358.00	9,055,358.00
2004-2005 Rate	8.00*	11.59*	11.59**

Comparison:			
2004-2005 Actual Direct Costs	13,452,229.12	13,145,434.06	13,145,434.06
Indirect costs based on rate ** multiplied by actual direct costs	1,076,178.33	1,523,555.81	1,523,555.81
2004-2005 Actual Indirect Costs	921,740.43	1,228,535.49	1,228,535.49
2002-2003 Fixed Carry Forward	-75,135.00	-47,537.00	-47,537.00
Total Indirect Costs	996,875.43	1,276,072.49	1,276,072.49
Over/(Under) Recovery	79,302.90	247,483.32	247,483.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	921,740.43	1,228,535.49	1,228,535.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	79,302.90	247,483.32	247,483.32
Total Projected Indirect 2006-2007 (Numerator)	842,437.53	981,052.17	981,052.17
Direct Costs	13,452,229.12	13,145,434.06	13,145,434.06
Rate for 2006-2007 **	6.26*	7.46*	7.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ionia Public Schools
250 E. Tuttle Road
Ionia, MI 48846-9698

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	335,863.00	3,199,139.00	3,199,139.00
2002-2003 Fixed Carryforward	-51,194.00	-211,380.00	-211,380.00
Total Indirect Costs	387,057.00	3,410,519.00	3,410,519.00
2002-2003 Direct Costs	26,472,858.00	23,609,582.00	23,609,582.00
2004-2005 Rate	1.46*	14.45*	14.45**

Comparison:			
2004-2005 Actual Direct Costs	27,607,097.33	24,825,016.95	24,825,016.95
Indirect costs based on rate ** multiplied by actual direct costs	403,063.62	3,587,214.95	3,587,214.95
2004-2005 Actual Indirect Costs	717,869.70	3,499,950.08	3,499,950.08
2002-2003 Fixed Carry Forward	-51,194.00	-211,380.00	-211,380.00
Total Indirect Costs	769,063.70	3,711,330.08	3,711,330.08
Over/(Under) Recovery	-366,000.08	-124,115.13	-124,115.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	717,869.70	3,499,950.08	3,499,950.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-366,000.08	-124,115.13	-124,115.13
Total Projected Indirect 2006-2007 (Numerator)	1,083,869.78	3,624,065.21	3,624,065.21
Direct Costs	27,607,097.33	24,825,016.95	24,825,016.95
Rate for 2006-2007 **	3.93*	14.60*	14.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Palo Community School District
P.O. Box 338
Palo, MI 48870-0338

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	127,246.00	127,246.00
2002-2003 Fixed Carryforward	0.00	-19,099.00	-19,099.00
Total Indirect Costs	0.00	146,345.00	146,345.00
2002-2003 Direct Costs	1,372,842.00	1,245,596.00	1,245,596.00
2004-2005 Rate	0.00*	11.75*	11.75**

Comparison:			
2004-2005 Actual Direct Costs	1,462,958.06	1,348,890.11	1,348,890.11
Indirect costs based on rate ** multiplied by actual direct costs	0.00	158,494.59	158,494.59
2004-2005 Actual Indirect Costs	60,238.57	174,306.52	174,306.52
2002-2003 Fixed Carry Forward	0.00	-19,099.00	-19,099.00
Total Indirect Costs	60,238.57	193,405.52	193,405.52
Over/(Under) Recovery	0.00	-34,910.93	-34,910.93

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	60,238.57	174,306.52	174,306.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-34,910.93	-34,910.93
Total Projected Indirect 2006-2007 (Numerator)	60,238.57	209,217.45	209,217.45
Direct Costs	1,462,958.06	1,348,890.11	1,348,890.11
Rate for 2006-2007 **	4.12*	15.51*	15.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Belding Area School District
1975 Orchard Street
Belding, MI 48809-1744

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	277,226.00	1,868,961.00	1,868,961.00
2002-2003 Fixed Carryforward	56,744.00	144,538.00	144,538.00
Total Indirect Costs	220,482.00	1,724,423.00	1,724,423.00
2002-2003 Direct Costs	18,245,976.00	16,654,241.00	16,654,241.00
2004-2005 Rate	1.21*	10.35*	10.35**

Comparison:			
2004-2005 Actual Direct Costs	17,708,674.92	16,032,560.11	16,032,560.11
Indirect costs based on rate ** multiplied by actual direct costs	214,274.97	1,659,369.97	1,659,369.97
2004-2005 Actual Indirect Costs	537,652.84	2,213,767.65	2,213,767.65
2002-2003 Fixed Carry Forward	56,744.00	144,538.00	144,538.00
Total Indirect Costs	480,908.84	2,069,229.65	2,069,229.65
Over/(Under) Recovery	-266,633.87	-409,859.68	-409,859.68

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	537,652.84	2,213,767.65	2,213,767.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-266,633.87	-409,859.68	-409,859.68
Total Projected Indirect 2006-2007 (Numerator)	804,286.71	2,623,627.33	2,623,627.33
Direct Costs	17,708,674.92	16,032,560.11	16,032,560.11
Rate for 2006-2007 **	4.54*	16.36*	16.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lakewood Public Schools
639 Jordan Lake Street
Lake Odessa, MI 48849-1299

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	335,336.00	2,541,725.00	2,541,725.00
2002-2003 Fixed Carryforward	-12,583.00	-331,297.00	-331,297.00
Total Indirect Costs	347,919.00	2,873,022.00	2,873,022.00
2002-2003 Direct Costs	18,443,767.00	16,237,378.00	16,237,378.00
2004-2005 Rate	1.89*	17.69*	17.69**

Comparison:			
2004-2005 Actual Direct Costs	18,313,197.39	16,002,058.27	16,002,058.27
Indirect costs based on rate ** multiplied by actual direct costs	346,119.43	2,400,308.74	2,830,764.11
2004-2005 Actual Indirect Costs	511,319.31	2,822,458.43	2,822,458.43
2002-2003 Fixed Carry Forward	-12,583.00	-331,297.00	-331,297.00
Total Indirect Costs	523,902.31	3,153,755.43	3,153,755.43
Over/(Under) Recovery	-177,782.88	-753,446.69	-322,991.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	511,319.31	2,822,458.43	2,822,458.43
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-177,782.88	-753,446.69	-322,991.32
Total Projected Indirect 2006-2007 (Numerator)	689,102.19	3,575,905.12	3,145,449.75
Direct Costs	18,313,197.39	16,002,058.27	16,002,058.27
Rate for 2006-2007 **	3.76*	22.35*	19.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Portland Public School District
1100 Ionia Road
Portland, MI 48875-1035

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	217,974.00	1,472,111.00	1,472,111.00
2002-2003 Fixed Carryforward	27,060.00	81,778.00	81,778.00
Total Indirect Costs	190,914.00	1,390,333.00	1,390,333.00
2002-2003 Direct Costs	14,053,706.00	12,799,569.00	12,799,569.00
2004-2005 Rate	1.36*	10.86*	10.86**

Comparison:			
2004-2005 Actual Direct Costs	15,355,848.33	13,960,152.86	13,960,152.86
Indirect costs based on rate ** multiplied by actual direct costs	208,839.54	1,516,072.60	1,516,072.60
2004-2005 Actual Indirect Costs	241,038.93	1,636,734.40	1,636,734.40
2002-2003 Fixed Carry Forward	27,060.00	81,778.00	81,778.00
Total Indirect Costs	213,978.93	1,554,956.40	1,554,956.40
Over/(Under) Recovery	-5,139.39	-38,883.80	-38,883.80

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	241,038.93	1,636,734.40	1,636,734.40
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-5,139.39	-38,883.80	-38,883.80
Total Projected Indirect 2006-2007 (Numerator)	246,178.32	1,675,618.20	1,675,618.20
Direct Costs	15,355,848.33	13,960,152.86	13,960,152.86
Rate for 2006-2007 **	1.60*	12.00*	12.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Saranac Community Schools
88 Pleasant Street
Saranac, MI 48881-9708

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	146,287.00	809,740.00	809,740.00
2002-2003 Fixed Carryforward	-18,473.00	28,248.00	28,248.00
Total Indirect Costs	164,760.00	781,492.00	781,492.00
2002-2003 Direct Costs	8,580,836.00	7,917,383.00	7,917,383.00
2004-2005 Rate	1.92*	9.87*	9.87**

Comparison:			
2004-2005 Actual Direct Costs	9,523,814.91	8,729,074.71	8,729,074.71
Indirect costs based on rate ** multiplied by actual direct costs	182,857.25	861,559.67	861,559.67
2004-2005 Actual Indirect Costs	425,467.30	1,220,207.50	1,220,207.50
2002-2003 Fixed Carry Forward	-18,473.00	28,248.00	28,248.00
Total Indirect Costs	443,940.30	1,191,959.50	1,191,959.50
Over/(Under) Recovery	-261,083.05	-330,399.83	-330,399.83

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	425,467.30	1,220,207.50	1,220,207.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-261,083.05	-330,399.83	-330,399.83
Total Projected Indirect 2006-2007 (Numerator)	686,550.35	1,550,607.33	1,550,607.33
Direct Costs	9,523,814.91	8,729,074.71	8,729,074.71
Rate for 2006-2007 **	7.21*	17.76*	17.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** FINAL *** *** FINAL ***

Michigan Department of Education
School District 34140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

Berlin Township S/D #3
6679 S. State Road
Ionia, MI 48846-9427

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	15,719.00	15,719.00
2002-2003 Fixed Carryforward	0.00	2,986.00	2,986.00
Total Indirect Costs	0.00	12,733.00	12,733.00
2002-2003 Direct Costs	175,038.00	159,319.00	159,319.00
2004-2005 Rate	0.00*	7.99*	7.99**

Comparison:			
2004-2005 Actual Direct Costs	171,127.00	160,888.00	160,888.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,854.95	12,854.95
2004-2005 Actual Indirect Costs	7,305.00	17,544.00	17,544.00
2002-2003 Fixed Carry Forward	0.00	2,986.00	2,986.00
Total Indirect Costs	7,305.00	14,558.00	14,558.00
Over/(Under) Recovery	0.00	-1,703.05	-1,703.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	7,305.00	17,544.00	17,544.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,703.05	-1,703.05
Total Projected Indirect 2006-2007 (Numerator)	7,305.00	19,247.05	19,247.05
Direct Costs	171,127.00	160,888.00	160,888.00
Rate for 2006-2007 **	4.27*	11.96*	11.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34340
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Easton Township S/D #6
1779 Haynor Road
Ionia, MI 48846-8508

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	21,223.00	21,223.00
2002-2003 Fixed Carryforward	0.00	4,429.00	4,429.00
Total Indirect Costs	0.00	16,794.00	16,794.00
2002-2003 Direct Costs	198,688.00	177,465.00	177,465.00
2004-2005 Rate	0.00*	9.46*	9.46**

Comparison:			
2004-2005 Actual Direct Costs	218,259.02	208,778.43	208,778.43
Indirect costs based on rate ** multiplied by actual direct costs	0.00	19,750.44	19,750.44
2004-2005 Actual Indirect Costs	2,309.53	11,790.12	11,790.12
2002-2003 Fixed Carry Forward	0.00	4,429.00	4,429.00
Total Indirect Costs	2,309.53	7,361.12	7,361.12
Over/(Under) Recovery	0.00	12,389.32	12,389.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,309.53	11,790.12	11,790.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	12,389.32	12,389.32
Total Projected Indirect 2006-2007 (Numerator)	2,309.53	-599.20	-599.20
Direct Costs	218,259.02	208,778.43	208,778.43
Rate for 2006-2007 **	1.06*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 34360
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ionia Township S/D #2
2120 N. State Road
Ionia, MI 48846-8527

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	10,586.00	10,586.00
2002-2003 Fixed Carryforward	0.00	-2,628.00	-2,628.00
Total Indirect Costs	0.00	13,214.00	13,214.00
2002-2003 Direct Costs	103,395.00	92,809.00	92,809.00
2004-2005 Rate	0.00*	14.24*	14.24**

Comparison:			
2004-2005 Actual Direct Costs	118,167.32	104,754.94	104,754.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	14,917.10	14,917.10
2004-2005 Actual Indirect Costs	322.74	13,735.12	13,735.12
2002-2003 Fixed Carry Forward	0.00	-2,628.00	-2,628.00
Total Indirect Costs	322.74	16,363.12	16,363.12
Over/(Under) Recovery	0.00	-1,446.02	-1,446.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	322.74	13,735.12	13,735.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,446.02	-1,446.02
Total Projected Indirect 2006-2007 (Numerator)	322.74	15,181.14	15,181.14
Direct Costs	118,167.32	104,754.94	104,754.94
Rate for 2006-2007 **	0.27*	14.49*	14.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 35000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Iosco RESA
27 N. Rempert Road
Tawas City, MI 48763-9752

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	235,820.00	419,105.00	419,105.00
2002-2003 Fixed Carryforward	-55,938.00	19,264.00	19,264.00
Total Indirect Costs	291,758.00	399,841.00	399,841.00
2002-2003 Direct Costs	3,787,101.00	3,603,816.00	3,603,816.00
2004-2005 Rate	7.70*	11.09*	11.09**

Comparison:			
2004-2005 Actual Direct Costs	4,126,616.99	3,879,008.19	3,879,008.19
Indirect costs based on rate ** multiplied by actual direct costs	317,749.51	430,182.01	430,182.01
2004-2005 Actual Indirect Costs	251,668.16	499,276.96	499,276.96
2002-2003 Fixed Carry Forward	-55,938.00	19,264.00	19,264.00
Total Indirect Costs	307,606.16	480,012.96	480,012.96
Over/(Under) Recovery	10,143.35	-49,830.95	-49,830.95

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	251,668.16	499,276.96	499,276.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	10,143.35	-49,830.95	-49,830.95
Total Projected Indirect 2006-2007 (Numerator)	241,524.81	549,107.91	549,107.91
Direct Costs	4,126,616.99	3,879,008.19	3,879,008.19
Rate for 2006-2007 **	5.85*	14.16*	14.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 35010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oscoda Area Schools
3550 E. River Road
Oscoda, MI 48750-9298

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	240,416.00	1,716,270.00	1,716,270.00
2002-2003 Fixed Carryforward	153,641.00	47,122.00	47,122.00
Total Indirect Costs	86,775.00	1,669,148.00	1,669,148.00
2002-2003 Direct Costs	14,548,127.00	13,072,273.00	13,072,273.00
2004-2005 Rate	0.60*	12.77*	12.77**

Comparison:			
2004-2005 Actual Direct Costs	13,663,933.76	12,246,823.86	12,246,823.86
Indirect costs based on rate ** multiplied by actual direct costs	81,983.60	1,563,919.41	1,563,919.41
2004-2005 Actual Indirect Costs	256,141.97	1,673,251.87	1,673,251.87
2002-2003 Fixed Carry Forward	153,641.00	47,122.00	47,122.00
Total Indirect Costs	102,500.97	1,626,129.87	1,626,129.87
Over/(Under) Recovery	-20,517.37	-62,210.46	-62,210.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	256,141.97	1,673,251.87	1,673,251.87
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-20,517.37	-62,210.46	-62,210.46
Total Projected Indirect 2006-2007 (Numerator)	276,659.34	1,735,462.33	1,735,462.33
Direct Costs	13,663,933.76	12,246,823.86	12,246,823.86
Rate for 2006-2007 **	2.02*	14.17*	14.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 35020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hale Area Schools
200 W. Main Street
Hale, MI 48739-9255

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	50,076.00	652,450.00	652,450.00
2002-2003 Fixed Carryforward	76,074.00	-125,669.00	-125,669.00
Total Indirect Costs	-25,998.00	778,119.00	778,119.00
2002-2003 Direct Costs	6,142,760.00	5,540,386.00	5,540,386.00
2004-2005 Rate	0.00*	14.04*	14.04**

Comparison:			
2004-2005 Actual Direct Costs	6,077,573.63	5,462,464.26	5,462,464.26
Indirect costs based on rate ** multiplied by actual direct costs	0.00	766,929.98	766,929.98
2004-2005 Actual Indirect Costs	270,330.11	885,439.48	885,439.48
2002-2003 Fixed Carry Forward	76,074.00	-125,669.00	-125,669.00
Total Indirect Costs	194,256.11	1,011,108.48	1,011,108.48
Over/(Under) Recovery	0.00	-244,178.50	-244,178.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	270,330.11	885,439.48	885,439.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-244,178.50	-244,178.50
Total Projected Indirect 2006-2007 (Numerator)	270,330.11	1,129,617.98	1,129,617.98
Direct Costs	6,077,573.63	5,462,464.26	5,462,464.26
Rate for 2006-2007 **	4.45*	20.68*	20.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 35030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Tawas Area Schools
245 M-55 West
Tawas City, MI 48763-9252

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	30.00	921,622.00	921,622.00
2002-2003 Fixed Carryforward	57,938.00	85,755.00	85,755.00
Total Indirect Costs	-57,908.00	835,867.00	835,867.00
2002-2003 Direct Costs	11,553,795.00	10,632,203.00	10,632,203.00
2004-2005 Rate	0.00*	7.86*	7.86**

Comparison:			
2004-2005 Actual Direct Costs	10,718,395.74	9,952,798.20	9,952,798.20
Indirect costs based on rate ** multiplied by actual direct costs	0.00	782,289.94	782,289.94
2004-2005 Actual Indirect Costs	731,265.78	1,496,863.32	1,496,863.32
2002-2003 Fixed Carry Forward	57,938.00	85,755.00	85,755.00
Total Indirect Costs	673,327.78	1,411,108.32	1,411,108.32
Over/(Under) Recovery	0.00	-628,818.38	-628,818.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	731,265.78	1,496,863.32	1,496,863.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-628,818.38	-628,818.38
Total Projected Indirect 2006-2007 (Numerator)	731,265.78	2,125,681.70	2,125,681.70
Direct Costs	10,718,395.74	9,952,798.20	9,952,798.20
Rate for 2006-2007 **	6.82*	21.36*	21.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 35040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770-0250

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	55,949.00	962,802.00	962,802.00
2002-2003 Fixed Carryforward	-3,416.00	-122,163.00	-122,163.00
Total Indirect Costs	59,365.00	1,084,965.00	1,084,965.00
2002-2003 Direct Costs	10,721,081.00	9,814,228.00	9,814,228.00
2004-2005 Rate	0.55*	11.06*	11.06**

Comparison:			
2004-2005 Actual Direct Costs	11,628,108.80	10,668,819.78	10,668,819.78
Indirect costs based on rate ** multiplied by actual direct costs	63,954.60	1,179,971.47	1,179,971.47
2004-2005 Actual Indirect Costs	296,677.69	1,255,966.71	1,255,966.71
2002-2003 Fixed Carry Forward	-3,416.00	-122,163.00	-122,163.00
Total Indirect Costs	300,093.69	1,378,129.71	1,378,129.71
Over/(Under) Recovery	-236,139.09	-198,158.24	-198,158.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	296,677.69	1,255,966.71	1,255,966.71
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-236,139.09	-198,158.24	-198,158.24
Total Projected Indirect 2006-2007 (Numerator)	532,816.78	1,454,124.95	1,454,124.95
Direct Costs	11,628,108.80	10,668,819.78	10,668,819.78
Rate for 2006-2007 **	4.58*	13.63*	13.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 35901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sunrise Education Center
686 Aulerich
East Tawas, MI 48730

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	26,963.00	34,558.00	34,558.00
2002-2003 Fixed Carryforward	-1,633.00	-377.00	-377.00
Total Indirect Costs	28,596.00	34,935.00	34,935.00
2002-2003 Direct Costs	311,817.00	304,222.00	304,222.00
2004-2005 Rate	9.17*	11.48*	11.48**

Comparison:			
2004-2005 Actual Direct Costs	487,723.00	446,690.00	446,690.00
Indirect costs based on rate ** multiplied by actual direct costs	44,724.20	51,280.01	51,280.01
2004-2005 Actual Indirect Costs	0.00	41,033.00	41,033.00
2002-2003 Fixed Carry Forward	-1,633.00	-377.00	-377.00
Total Indirect Costs	1,633.00	41,410.00	41,410.00
Over/(Under) Recovery	43,091.20	9,870.01	9,870.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	41,033.00	41,033.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	43,091.20	9,870.01	9,870.01
Total Projected Indirect 2006-2007 (Numerator)	-43,091.20	31,162.99	31,162.99
Direct Costs	487,723.00	446,690.00	446,690.00
Rate for 2006-2007 **	0.00*	6.98*	6.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 36015
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Forest Park School District
801 Forest Parkway
Crystal Falls, MI 49920-1133

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	51,478.00	563,300.00	563,300.00
2002-2003 Fixed Carryforward	0.00	-64,647.00	-64,647.00
Total Indirect Costs	51,478.00	627,947.00	627,947.00
2002-2003 Direct Costs	4,563,109.00	4,051,287.00	4,051,287.00
2004-2005 Rate	1.13*	15.50*	15.50**

Comparison:			
2004-2005 Actual Direct Costs	4,827,731.37	4,308,088.34	4,308,088.34
Indirect costs based on rate ** multiplied by actual direct costs	54,553.36	646,213.25	667,753.69
2004-2005 Actual Indirect Costs	125,155.19	644,798.22	644,798.22
2002-2003 Fixed Carry Forward	0.00	-64,647.00	-64,647.00
Total Indirect Costs	125,155.19	709,445.22	709,445.22
Over/(Under) Recovery	-70,601.83	-63,231.97	-41,691.53

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	125,155.19	644,798.22	644,798.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-70,601.83	-63,231.97	-41,691.53
Total Projected Indirect 2006-2007 (Numerator)	195,757.02	708,030.19	686,489.75
Direct Costs	4,827,731.37	4,308,088.34	4,308,088.34
Rate for 2006-2007 **	4.05*	16.43*	15.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 36025
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

West Iron County Public Schools
601 Garfield Avenue
Iron River, MI 49935-2145

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	140,184.00	1,386,848.00	1,386,848.00
2002-2003 Fixed Carryforward	-25,398.00	-163,582.00	-163,582.00
Total Indirect Costs	165,582.00	1,550,430.00	1,550,430.00
2002-2003 Direct Costs	10,248,740.00	9,002,076.00	9,002,076.00
2004-2005 Rate	1.62*	17.22*	17.22**

Comparison:			
2004-2005 Actual Direct Costs	10,218,848.88	9,108,028.97	9,108,028.97
Indirect costs based on rate ** multiplied by actual direct costs	165,545.35	1,366,204.35	1,568,402.59
2004-2005 Actual Indirect Costs	177,563.91	1,288,383.82	1,288,383.82
2002-2003 Fixed Carry Forward	-25,398.00	-163,582.00	-163,582.00
Total Indirect Costs	202,961.91	1,451,965.82	1,451,965.82
Over/(Under) Recovery	-37,416.56	-85,761.47	116,436.77

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	177,563.91	1,288,383.82	1,288,383.82
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-37,416.56	-85,761.47	116,436.77
Total Projected Indirect 2006-2007 (Numerator)	214,980.47	1,374,145.29	1,171,947.05
Direct Costs	10,218,848.88	9,108,028.97	9,108,028.97
Rate for 2006-2007 **	2.10*	15.09*	12.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 37010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mt. Pleasant City School District
201 S. University Street
Mt. Pleasant, MI 48858

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	595,146.00	4,552,153.00	4,552,153.00
2002-2003 Fixed Carryforward	-81,713.00	-683,137.00	-683,137.00
Total Indirect Costs	676,859.00	5,235,290.00	5,235,290.00
2002-2003 Direct Costs	35,737,309.00	31,780,302.00	31,780,302.00
2004-2005 Rate	1.89*	16.47*	16.47**

Comparison:			
2004-2005 Actual Direct Costs	35,361,204.37	31,767,027.86	31,767,027.86
Indirect costs based on rate ** multiplied by actual direct costs	668,326.76	4,765,054.18	5,232,029.49
2004-2005 Actual Indirect Costs	1,113,567.49	4,707,744.00	4,707,744.00
2002-2003 Fixed Carry Forward	-81,713.00	-683,137.00	-683,137.00
Total Indirect Costs	1,195,280.49	5,390,881.00	5,390,881.00
Over/(Under) Recovery	-526,953.73	-625,826.82	-158,851.51

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,113,567.49	4,707,744.00	4,707,744.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-526,953.73	-625,826.82	-158,851.51
Total Projected Indirect 2006-2007 (Numerator)	1,640,521.22	5,333,570.82	4,866,595.51
Direct Costs	35,361,204.37	31,767,027.86	31,767,027.86
Rate for 2006-2007 **	4.64*	16.79*	15.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 37040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Beal City Public Schools
3117 Elias Road
Mt. Pleasant, MI 48858-9733

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	87,433.00	583,762.00	583,762.00
2002-2003 Fixed Carryforward	17,985.00	-51,586.00	-51,586.00
Total Indirect Costs	69,448.00	635,348.00	635,348.00
2002-2003 Direct Costs	4,459,581.00	3,963,252.00	3,963,252.00
2004-2005 Rate	1.56*	16.03*	16.03**

Comparison:			
2004-2005 Actual Direct Costs	4,788,525.69	4,271,065.30	4,271,065.30
Indirect costs based on rate ** multiplied by actual direct costs	74,701.00	640,659.80	684,651.77
2004-2005 Actual Indirect Costs	192,408.66	709,869.05	709,869.05
2002-2003 Fixed Carry Forward	17,985.00	-51,586.00	-51,586.00
Total Indirect Costs	174,423.66	761,455.05	761,455.05
Over/(Under) Recovery	-99,722.66	-120,795.25	-76,803.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	192,408.66	709,869.05	709,869.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-99,722.66	-120,795.25	-76,803.28
Total Projected Indirect 2006-2007 (Numerator)	292,131.32	830,664.30	786,672.33
Direct Costs	4,788,525.69	4,271,065.30	4,271,065.30
Rate for 2006-2007 **	6.10*	19.45*	18.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 37060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Shepherd Public School District
P.O. Box 219
Shepherd, MI 48883-0219

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	244,478.00	1,503,920.00	1,503,920.00
2002-2003 Fixed Carryforward	107,910.00	-42,951.00	-42,951.00
Total Indirect Costs	136,568.00	1,546,871.00	1,546,871.00
2002-2003 Direct Costs	13,033,386.00	11,773,944.00	11,773,944.00
2004-2005 Rate	1.05*	13.14*	13.14**

Comparison:			
2004-2005 Actual Direct Costs	13,982,139.70	12,046,331.55	12,046,331.55
Indirect costs based on rate ** multiplied by actual direct costs	146,812.47	1,582,887.97	1,582,887.97
2004-2005 Actual Indirect Costs	498,831.36	2,434,639.51	2,434,639.51
2002-2003 Fixed Carry Forward	107,910.00	-42,951.00	-42,951.00
Total Indirect Costs	390,921.36	2,477,590.51	2,477,590.51
Over/(Under) Recovery	-244,108.89	-894,702.54	-894,702.54

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	498,831.36	2,434,639.51	2,434,639.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-244,108.89	-894,702.54	-894,702.54
Total Projected Indirect 2006-2007 (Numerator)	742,940.25	3,329,342.05	3,329,342.05
Direct Costs	13,982,139.70	12,046,331.55	12,046,331.55
Rate for 2006-2007 **	5.31*	27.64*	27.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 37901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Renaissance Public School Academy
2797 S. Isabella Road
Mt. Pleasant, MI 48858-8931

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	48,031.00	48,031.00
2002-2003 Fixed Carryforward	15,151.00	35,644.00	35,644.00
Total Indirect Costs	-15,151.00	12,387.00	12,387.00
2002-2003 Direct Costs	1,097,910.00	1,049,879.00	1,049,879.00
2004-2005 Rate	0.00*	1.18*	1.18**

Comparison:			
2004-2005 Actual Direct Costs	1,120,482.31	1,031,748.48	1,031,748.48
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,174.63	12,174.63
2004-2005 Actual Indirect Costs	6,326.69	95,060.52	95,060.52
2002-2003 Fixed Carry Forward	15,151.00	35,644.00	35,644.00
Total Indirect Costs	-8,824.31	59,416.52	59,416.52
Over/(Under) Recovery	0.00	-47,241.89	-47,241.89

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,326.69	95,060.52	95,060.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-47,241.89	-47,241.89
Total Projected Indirect 2006-2007 (Numerator)	6,326.69	142,302.41	142,302.41
Direct Costs	1,120,482.31	1,031,748.48	1,031,748.48
Rate for 2006-2007 **	0.56*	13.79*	13.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 37902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Morey Charter School
380 W. Blanchard Road
Shepherd, MI 48883-9552

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	243,164.00	443,891.00	443,891.00
2002-2003 Fixed Carryforward	-17,209.00	-231,895.00	-231,895.00
Total Indirect Costs	260,373.00	675,786.00	675,786.00
2002-2003 Direct Costs	2,519,367.00	2,318,640.00	2,318,640.00
2004-2005 Rate	10.33*	29.15*	29.15**

Comparison:			
2004-2005 Actual Direct Costs	2,403,432.36	1,946,211.17	1,946,211.17
Indirect costs based on rate ** multiplied by actual direct costs	248,274.56	291,931.68	486,552.79
2004-2005 Actual Indirect Costs	108,659.30	565,880.49	565,880.49
2002-2003 Fixed Carry Forward	-17,209.00	-231,895.00	-231,895.00
Total Indirect Costs	125,868.30	797,775.49	797,775.49
Over/(Under) Recovery	122,406.26	-505,843.81	-311,222.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	108,659.30	565,880.49	565,880.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	122,406.26	-505,843.81	-311,222.70
Total Projected Indirect 2006-2007 (Numerator)	-13,746.96	1,071,724.30	877,103.19
Direct Costs	2,403,432.36	1,946,211.17	1,946,211.17
Rate for 2006-2007 **	0.00*	55.07*	45.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Jackson ISD
6700 Browns Lake Road
Jackson, MI 49201-8374

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,023,509.00	4,656,987.00	4,656,987.00
2002-2003 Fixed Carryforward	429,623.00	-814,471.00	-814,471.00
Total Indirect Costs	1,593,886.00	5,471,458.00	5,471,458.00
2002-2003 Direct Costs	32,203,962.00	29,570,184.00	29,570,184.00
2004-2005 Rate	4.95*	18.50*	18.50**

Comparison:			
2004-2005 Actual Direct Costs	47,168,916.89	43,955,717.15	43,955,717.15
Indirect costs based on rate ** multiplied by actual direct costs	2,334,861.39	6,593,357.57	8,131,807.67
2004-2005 Actual Indirect Costs	2,171,454.63	5,384,654.37	5,384,654.37
2002-2003 Fixed Carry Forward	429,623.00	-814,471.00	-814,471.00
Total Indirect Costs	1,741,831.63	6,199,125.37	6,199,125.37
Over/(Under) Recovery	593,029.76	394,232.20	1,932,682.30

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,171,454.63	5,384,654.37	5,384,654.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	593,029.76	394,232.20	1,932,682.30
Total Projected Indirect 2006-2007 (Numerator)	1,578,424.87	4,990,422.17	3,451,972.07
Direct Costs	47,168,916.89	43,955,717.15	43,955,717.15
Rate for 2006-2007 **	3.35*	11.35*	7.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Western School District
1400 S. Dearing Road
Parma, MI 49269-9712

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	399,832.00	2,085,709.00	2,085,709.00
2002-2003 Fixed Carryforward	105,328.00	140,603.00	140,603.00
Total Indirect Costs	294,504.00	1,945,106.00	1,945,106.00
2002-2003 Direct Costs	19,598,356.00	17,912,479.00	17,912,479.00
2004-2005 Rate	1.50*	10.86*	10.86**

Comparison:			
2004-2005 Actual Direct Costs	20,224,562.43	18,321,170.47	18,321,170.47
Indirect costs based on rate ** multiplied by actual direct costs	303,368.44	1,989,679.11	1,989,679.11
2004-2005 Actual Indirect Costs	481,551.06	2,384,943.02	2,384,943.02
2002-2003 Fixed Carry Forward	105,328.00	140,603.00	140,603.00
Total Indirect Costs	376,223.06	2,244,340.02	2,244,340.02
Over/(Under) Recovery	-72,854.62	-254,660.91	-254,660.91

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	481,551.06	2,384,943.02	2,384,943.02
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-72,854.62	-254,660.91	-254,660.91
Total Projected Indirect 2006-2007 (Numerator)	554,405.68	2,639,603.93	2,639,603.93
Direct Costs	20,224,562.43	18,321,170.47	18,321,170.47
Rate for 2006-2007 **	2.74*	14.41*	14.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Vandercook Lake Public Schools
1000 E. Golf Avenue
Jackson, MI 49203-5730

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	163,912.00	961,804.00	961,804.00
2002-2003 Fixed Carryforward	58,655.00	111,100.00	111,100.00
Total Indirect Costs	105,257.00	850,704.00	850,704.00
2002-2003 Direct Costs	9,210,836.00	8,412,944.00	8,412,944.00
2004-2005 Rate	1.14*	10.11*	10.11**

Comparison:			
2004-2005 Actual Direct Costs	9,949,243.42	9,032,892.71	9,032,892.71
Indirect costs based on rate ** multiplied by actual direct costs	113,421.37	913,225.45	913,225.45
2004-2005 Actual Indirect Costs	210,109.83	1,126,460.54	1,126,460.54
2002-2003 Fixed Carry Forward	58,655.00	111,100.00	111,100.00
Total Indirect Costs	151,454.83	1,015,360.54	1,015,360.54
Over/(Under) Recovery	-38,033.46	-102,135.09	-102,135.09

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	210,109.83	1,126,460.54	1,126,460.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-38,033.46	-102,135.09	-102,135.09
Total Projected Indirect 2006-2007 (Numerator)	248,143.29	1,228,595.63	1,228,595.63
Direct Costs	9,949,243.42	9,032,892.71	9,032,892.71
Rate for 2006-2007 **	2.49*	13.60*	13.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Columbia School District
11775 Hewitt Road
Brooklyn, MI 49230-8961

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	1,666,855.00	1,666,855.00
2002-2003 Fixed Carryforward	0.00	-15,252.00	-15,252.00
Total Indirect Costs	0.00	1,682,107.00	1,682,107.00
2002-2003 Direct Costs	13,597,226.00	11,930,371.00	11,930,371.00
2004-2005 Rate	0.00*	14.10*	14.10**

Comparison:			
2004-2005 Actual Direct Costs	13,569,640.47	12,080,418.09	12,080,418.09
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,703,338.95	1,703,338.95
2004-2005 Actual Indirect Costs	134,281.78	1,623,504.16	1,623,504.16
2002-2003 Fixed Carry Forward	0.00	-15,252.00	-15,252.00
Total Indirect Costs	134,281.78	1,638,756.16	1,638,756.16
Over/(Under) Recovery	0.00	64,582.79	64,582.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	134,281.78	1,623,504.16	1,623,504.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	64,582.79	64,582.79
Total Projected Indirect 2006-2007 (Numerator)	134,281.78	1,558,921.37	1,558,921.37
Direct Costs	13,569,640.47	12,080,418.09	12,080,418.09
Rate for 2006-2007 **	0.99*	12.90*	12.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grass Lake Community Schools
990 Grass Lake Road
Grass Lake, MI 49240-9708

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	34,961.00	777,237.00	777,237.00
2002-2003 Fixed Carryforward	2,306.00	35,697.00	35,697.00
Total Indirect Costs	32,655.00	741,540.00	741,540.00
2002-2003 Direct Costs	7,055,463.00	6,313,187.00	6,313,187.00
2004-2005 Rate	0.46*	11.75*	11.75**

Comparison:			
2004-2005 Actual Direct Costs	8,367,610.08	7,328,278.04	7,328,278.04
Indirect costs based on rate ** multiplied by actual direct costs	38,491.01	861,072.67	861,072.67
2004-2005 Actual Indirect Costs	60,521.67	1,099,853.71	1,099,853.71
2002-2003 Fixed Carry Forward	2,306.00	35,697.00	35,697.00
Total Indirect Costs	58,215.67	1,064,156.71	1,064,156.71
Over/(Under) Recovery	-19,724.66	-203,084.04	-203,084.04

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	60,521.67	1,099,853.71	1,099,853.71
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-19,724.66	-203,084.04	-203,084.04
Total Projected Indirect 2006-2007 (Numerator)	80,246.33	1,302,937.75	1,302,937.75
Direct Costs	8,367,610.08	7,328,278.04	7,328,278.04
Rate for 2006-2007 **	0.96*	17.78*	17.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Concord Community Schools
P.O. Box 338
Concord, MI 49237-0338

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	154,410.00	818,339.00	818,339.00
2002-2003 Fixed Carryforward	1,801.00	-29,728.00	-29,728.00
Total Indirect Costs	152,609.00	848,067.00	848,067.00
2002-2003 Direct Costs	6,553,877.00	5,889,948.00	5,889,948.00
2004-2005 Rate	2.33*	14.40*	14.40**

Comparison:			
2004-2005 Actual Direct Costs	6,885,014.23	6,181,748.84	6,181,748.84
Indirect costs based on rate ** multiplied by actual direct costs	160,420.83	890,171.83	890,171.83
2004-2005 Actual Indirect Costs	329,298.52	1,032,563.91	1,032,563.91
2002-2003 Fixed Carry Forward	1,801.00	-29,728.00	-29,728.00
Total Indirect Costs	327,497.52	1,062,291.91	1,062,291.91
Over/(Under) Recovery	-167,076.69	-172,120.08	-172,120.08

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	329,298.52	1,032,563.91	1,032,563.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-167,076.69	-172,120.08	-172,120.08
Total Projected Indirect 2006-2007 (Numerator)	496,375.21	1,204,683.99	1,204,683.99
Direct Costs	6,885,014.23	6,181,748.84	6,181,748.84
Rate for 2006-2007 **	7.21*	19.49*	19.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

East Jackson Community Schools
1404 N. Sutton Road
Jackson, MI 49202-2822

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	145,312.00	1,402,929.00	1,402,929.00
2002-2003 Fixed Carryforward	-1,288.00	-367,367.00	-367,367.00
Total Indirect Costs	146,600.00	1,770,296.00	1,770,296.00
2002-2003 Direct Costs	11,157,475.00	9,899,858.00	9,899,858.00
2004-2005 Rate	1.31*	17.88*	17.88**

Comparison:			
2004-2005 Actual Direct Costs	11,758,109.58	10,391,850.22	10,391,850.22
Indirect costs based on rate ** multiplied by actual direct costs	154,031.24	1,558,777.53	1,858,062.82
2004-2005 Actual Indirect Costs	165,934.26	1,532,193.62	1,532,193.62
2002-2003 Fixed Carry Forward	-1,288.00	-367,367.00	-367,367.00
Total Indirect Costs	167,222.26	1,899,560.62	1,899,560.62
Over/(Under) Recovery	-13,191.02	-340,783.09	-41,497.80

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	165,934.26	1,532,193.62	1,532,193.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-13,191.02	-340,783.09	-41,497.80
Total Projected Indirect 2006-2007 (Numerator)	179,125.28	1,872,976.71	1,573,691.42
Direct Costs	11,758,109.58	10,391,850.22	10,391,850.22
Rate for 2006-2007 **	1.52*	18.02*	15.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hanover-Horton Schools
P.O. Box 60
Horton, MI 49246-0060

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	921,271.00	921,271.00
2002-2003 Fixed Carryforward	0.00	73,192.00	73,192.00
Total Indirect Costs	0.00	848,079.00	848,079.00
2002-2003 Direct Costs	9,159,423.00	8,238,152.00	8,238,152.00
2004-2005 Rate	0.00*	10.29*	10.29**

Comparison:			
2004-2005 Actual Direct Costs	10,059,741.72	8,969,476.23	8,969,476.23
Indirect costs based on rate ** multiplied by actual direct costs	0.00	922,959.10	922,959.10
2004-2005 Actual Indirect Costs	32,390.31	1,122,655.80	1,122,655.80
2002-2003 Fixed Carry Forward	0.00	73,192.00	73,192.00
Total Indirect Costs	32,390.31	1,049,463.80	1,049,463.80
Over/(Under) Recovery	0.00	-126,504.70	-126,504.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	32,390.31	1,122,655.80	1,122,655.80
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-126,504.70	-126,504.70
Total Projected Indirect 2006-2007 (Numerator)	32,390.31	1,249,160.50	1,249,160.50
Direct Costs	10,059,741.72	8,969,476.23	8,969,476.23
Rate for 2006-2007 **	0.32*	13.93*	13.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Michigan Center School District
400 S. State Street
Michigan Center, MI 49254

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	43,006.00	1,237,083.00	1,237,083.00
2002-2003 Fixed Carryforward	-8,216.00	-140,096.00	-140,096.00
Total Indirect Costs	51,222.00	1,377,179.00	1,377,179.00
2002-2003 Direct Costs	9,978,950.00	8,784,873.00	8,784,873.00
2004-2005 Rate	0.51*	15.68*	15.68**

Comparison:			
2004-2005 Actual Direct Costs	10,356,729.01	8,976,406.45	8,976,406.45
Indirect costs based on rate ** multiplied by actual direct costs	52,819.32	1,346,460.97	1,407,500.53
2004-2005 Actual Indirect Costs	289,102.41	1,669,424.97	1,669,424.97
2002-2003 Fixed Carry Forward	-8,216.00	-140,096.00	-140,096.00
Total Indirect Costs	297,318.41	1,809,520.97	1,809,520.97
Over/(Under) Recovery	-244,499.09	-463,060.00	-402,020.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	289,102.41	1,669,424.97	1,669,424.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-244,499.09	-463,060.00	-402,020.44
Total Projected Indirect 2006-2007 (Numerator)	533,601.50	2,132,484.97	2,071,445.41
Direct Costs	10,356,729.01	8,976,406.45	8,976,406.45
Rate for 2006-2007 **	5.15*	23.76*	23.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261-0308

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	112,873.00	1,211,090.00	1,211,090.00
2002-2003 Fixed Carryforward	-23,401.00	-26,604.00	-26,604.00
Total Indirect Costs	136,274.00	1,237,694.00	1,237,694.00
2002-2003 Direct Costs	12,090,865.00	10,992,648.00	10,992,648.00
2004-2005 Rate	1.13*	11.26*	11.26**

Comparison:			
2004-2005 Actual Direct Costs	12,164,887.59	10,897,928.14	10,897,928.14
Indirect costs based on rate ** multiplied by actual direct costs	137,463.23	1,227,106.71	1,227,106.71
2004-2005 Actual Indirect Costs	590,230.51	1,857,189.96	1,857,189.96
2002-2003 Fixed Carry Forward	-23,401.00	-26,604.00	-26,604.00
Total Indirect Costs	613,631.51	1,883,793.96	1,883,793.96
Over/(Under) Recovery	-476,168.28	-656,687.25	-656,687.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	590,230.51	1,857,189.96	1,857,189.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-476,168.28	-656,687.25	-656,687.25
Total Projected Indirect 2006-2007 (Numerator)	1,066,398.79	2,513,877.21	2,513,877.21
Direct Costs	12,164,887.59	10,897,928.14	10,897,928.14
Rate for 2006-2007 **	8.77*	23.07*	23.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Northwest Community Schools
4000 Van Horn Road
Jackson, MI 49201-9404

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	141,666.00	2,435,820.00	2,435,820.00
2002-2003 Fixed Carryforward	0.00	36,698.00	36,698.00
Total Indirect Costs	141,666.00	2,399,122.00	2,399,122.00
2002-2003 Direct Costs	26,471,439.00	24,177,285.00	24,177,285.00
2004-2005 Rate	0.54*	9.92*	9.92**

Comparison:			
2004-2005 Actual Direct Costs	26,621,478.76	24,127,574.09	24,127,574.09
Indirect costs based on rate ** multiplied by actual direct costs	143,755.99	2,393,455.35	2,393,455.35
2004-2005 Actual Indirect Costs	286,217.50	2,780,122.17	2,780,122.17
2002-2003 Fixed Carry Forward	0.00	36,698.00	36,698.00
Total Indirect Costs	286,217.50	2,743,424.17	2,743,424.17
Over/(Under) Recovery	-142,461.51	-349,968.82	-349,968.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	286,217.50	2,780,122.17	2,780,122.17
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-142,461.51	-349,968.82	-349,968.82
Total Projected Indirect 2006-2007 (Numerator)	428,679.01	3,130,090.99	3,130,090.99
Direct Costs	26,621,478.76	24,127,574.09	24,127,574.09
Rate for 2006-2007 **	1.61*	12.97*	12.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Springport Public Schools
300 W. Main Street
Springport, MI 49284-0100

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	99,694.00	938,279.00	938,279.00
2002-2003 Fixed Carryforward	25,125.00	-295,154.00	-295,154.00
Total Indirect Costs	74,569.00	1,233,433.00	1,233,433.00
2002-2003 Direct Costs	7,788,193.00	6,949,608.00	6,949,608.00
2004-2005 Rate	0.96*	17.75*	17.75**

Comparison:			
2004-2005 Actual Direct Costs	8,111,056.91	7,180,543.17	7,180,543.17
Indirect costs based on rate ** multiplied by actual direct costs	77,866.15	1,077,081.48	1,274,546.41
2004-2005 Actual Indirect Costs	111,989.10	1,042,502.84	1,042,502.84
2002-2003 Fixed Carry Forward	25,125.00	-295,154.00	-295,154.00
Total Indirect Costs	86,864.10	1,337,656.84	1,337,656.84
Over/(Under) Recovery	-8,997.95	-260,575.36	-63,110.43

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	111,989.10	1,042,502.84	1,042,502.84
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-8,997.95	-260,575.36	-63,110.43
Total Projected Indirect 2006-2007 (Numerator)	120,987.05	1,303,078.20	1,105,613.27
Direct Costs	8,111,056.91	7,180,543.17	7,180,543.17
Rate for 2006-2007 **	1.49*	18.15*	15.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Jackson Public Schools
522 Wildwood Ave.
Jackson, MI 49201-1013

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,851,328.00	7,552,120.00	7,552,120.00
2002-2003 Fixed Carryforward	69,112.00	667,762.00	667,762.00
Total Indirect Costs	1,782,216.00	6,884,358.00	6,884,358.00
2002-2003 Direct Costs	64,872,004.00	59,171,212.00	59,171,212.00
2004-2005 Rate	2.75*	11.63*	11.63**

Comparison:			
2004-2005 Actual Direct Costs	63,327,213.37	57,922,692.49	57,922,692.49
Indirect costs based on rate ** multiplied by actual direct costs	1,741,498.37	6,736,409.14	6,736,409.14
2004-2005 Actual Indirect Costs	2,243,846.99	7,648,367.87	7,648,367.87
2002-2003 Fixed Carry Forward	69,112.00	667,762.00	667,762.00
Total Indirect Costs	2,174,734.99	6,980,605.87	6,980,605.87
Over/(Under) Recovery	-433,236.62	-244,196.73	-244,196.73

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,243,846.99	7,648,367.87	7,648,367.87
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-433,236.62	-244,196.73	-244,196.73
Total Projected Indirect 2006-2007 (Numerator)	2,677,083.61	7,892,564.60	7,892,564.60
Direct Costs	63,327,213.37	57,922,692.49	57,922,692.49
Rate for 2006-2007 **	4.23*	13.63*	13.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

The da Vinci Institute
2255 Emmons Road
Jackson, MI 49201-8335

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	89,711.00	221,202.00	221,202.00
2002-2003 Fixed Carryforward	0.00	-96,405.00	-96,405.00
Total Indirect Costs	89,711.00	317,607.00	317,607.00
2002-2003 Direct Costs	1,417,203.00	1,285,712.00	1,285,712.00
2004-2005 Rate	6.33*	24.70*	24.70**

Comparison:			
2004-2005 Actual Direct Costs	1,518,986.39	1,374,834.44	1,374,834.44
Indirect costs based on rate ** multiplied by actual direct costs	96,151.84	206,225.17	339,584.11
2004-2005 Actual Indirect Costs	92,226.46	236,378.41	236,378.41
2002-2003 Fixed Carry Forward	0.00	-96,405.00	-96,405.00
Total Indirect Costs	92,226.46	332,783.41	332,783.41
Over/(Under) Recovery	3,925.38	-126,558.24	6,800.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	92,226.46	236,378.41	236,378.41
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	3,925.38	-126,558.24	6,800.70
Total Projected Indirect 2006-2007 (Numerator)	88,301.08	362,936.65	229,577.71
Direct Costs	1,518,986.39	1,374,834.44	1,374,834.44
Rate for 2006-2007 **	5.81*	26.40*	16.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Paragon Charter Academy
3750 McCain Road
Jackson, MI 49201-8945

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	60,465.00	1,105,152.00	1,105,152.00
2002-2003 Fixed Carryforward	-5,278.00	-1,554,710.00	-1,554,710.00
Total Indirect Costs	65,743.00	2,659,862.00	2,659,862.00
2002-2003 Direct Costs	4,028,269.00	2,983,582.00	2,983,582.00
2004-2005 Rate	1.63*	89.15*	89.15**

Comparison:			
2004-2005 Actual Direct Costs	4,264,722.00	3,182,284.00	3,182,284.00
Indirect costs based on rate ** multiplied by actual direct costs	69,514.97	477,342.60	795,571.00
2004-2005 Actual Indirect Costs	78,813.00	1,161,251.00	1,161,251.00
2002-2003 Fixed Carry Forward	-5,278.00	-1,554,710.00	-1,554,710.00
Total Indirect Costs	84,091.00	2,715,961.00	2,715,961.00
Over/(Under) Recovery	-14,576.03	-2,238,618.40	-1,920,390.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	78,813.00	1,161,251.00	1,161,251.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-14,576.03	-2,238,618.40	-1,920,390.00
Total Projected Indirect 2006-2007 (Numerator)	93,389.03	3,399,869.40	3,081,641.00
Direct Costs	4,264,722.00	3,182,284.00	3,182,284.00
Rate for 2006-2007 **	2.19*	106.84*	96.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 38903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Jackson Arts and Technology PSA
500 Griswold Street
Jackson, MI 49203-4062

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,687,343.23	1,312,191.91	1,312,191.91
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	6,356.83	381,508.15	381,508.15
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,356.83	381,508.15	381,508.15
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,356.83	381,508.15	381,508.15
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	6,356.83	381,508.15	381,508.15
Direct Costs	1,687,343.23	1,312,191.91	1,312,191.91
Rate for 2006-2007 **	0.38*	29.07*	29.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education

School District 39000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kalamazoo R.E.S.A.
1819 E. Milham Road
Kalamazoo, MI 49002-3035

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,066,417.00	2,393,734.00	2,393,734.00
2002-2003 Fixed Carryforward	50,250.00	-104,279.00	-104,279.00
Total Indirect Costs	1,016,167.00	2,498,013.00	2,498,013.00
2002-2003 Direct Costs	22,854,962.00	21,527,645.00	21,527,645.00
2004-2005 Rate	4.45*	11.60*	11.60**

Comparison:			
2004-2005 Actual Direct Costs	23,529,775.33	21,964,829.08	21,964,829.08
Indirect costs based on rate ** multiplied by actual direct costs	1,047,075.00	2,547,920.17	2,547,920.17
2004-2005 Actual Indirect Costs	1,049,850.25	2,614,796.50	2,614,796.50
2002-2003 Fixed Carry Forward	50,250.00	-104,279.00	-104,279.00
Total Indirect Costs	999,600.25	2,719,075.50	2,719,075.50
Over/(Under) Recovery	47,474.75	-171,155.33	-171,155.33

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,049,850.25	2,614,796.50	2,614,796.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	47,474.75	-171,155.33	-171,155.33
Total Projected Indirect 2006-2007 (Numerator)	1,002,375.50	2,785,951.83	2,785,951.83
Direct Costs	23,529,775.33	21,964,829.08	21,964,829.08
Rate for 2006-2007 **	4.26*	12.68*	12.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kalamazoo Public School District
1220 Howard Street
Kalamazoo, MI 49008-1882

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,932,204.00	13,025,491.00	13,025,491.00
2002-2003 Fixed Carryforward	-232,184.00	-835,078.00	-835,078.00
Total Indirect Costs	3,164,388.00	13,860,569.00	13,860,569.00
2002-2003 Direct Costs	103,995,220.00	93,901,933.00	93,901,933.00
2004-2005 Rate	3.04*	14.76*	14.76**

Comparison:			
2004-2005 Actual Direct Costs	100,029,400.42	90,016,459.84	90,016,459.84
Indirect costs based on rate ** multiplied by actual direct costs	3,040,893.77	13,286,429.47	13,286,429.47
2004-2005 Actual Indirect Costs	2,823,826.50	12,836,767.08	12,836,767.08
2002-2003 Fixed Carry Forward	-232,184.00	-835,078.00	-835,078.00
Total Indirect Costs	3,056,010.50	13,671,845.08	13,671,845.08
Over/(Under) Recovery	-15,116.73	-385,415.61	-385,415.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,823,826.50	12,836,767.08	12,836,767.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-15,116.73	-385,415.61	-385,415.61
Total Projected Indirect 2006-2007 (Numerator)	2,838,943.23	13,222,182.69	13,222,182.69
Direct Costs	100,029,400.42	90,016,459.84	90,016,459.84
Rate for 2006-2007 **	2.84*	14.69*	14.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Climax-Scotts Community Schools
372 S. Main Street
Climax, MI 49034-9773

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	731,696.00	731,696.00
2002-2003 Fixed Carryforward	0.00	-323,723.00	-323,723.00
Total Indirect Costs	0.00	1,055,419.00	1,055,419.00
2002-2003 Direct Costs	5,774,944.00	5,043,248.00	5,043,248.00
2004-2005 Rate	0.00*	20.93*	20.93**

Comparison:			
2004-2005 Actual Direct Costs	5,441,506.46	4,868,688.64	4,868,688.64
Indirect costs based on rate ** multiplied by actual direct costs	0.00	730,303.30	1,019,016.53
2004-2005 Actual Indirect Costs	107,718.33	680,536.15	680,536.15
2002-2003 Fixed Carry Forward	0.00	-323,723.00	-323,723.00
Total Indirect Costs	107,718.33	1,004,259.15	1,004,259.15
Over/(Under) Recovery	0.00	-273,955.85	14,757.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	107,718.33	680,536.15	680,536.15
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-273,955.85	14,757.38
Total Projected Indirect 2006-2007 (Numerator)	107,718.33	954,492.00	665,778.77
Direct Costs	5,441,506.46	4,868,688.64	4,868,688.64
Rate for 2006-2007 **	1.98*	19.60*	13.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Comstock Public Schools
301 N. 26th Street
Kalamazoo, MI 49048-9223

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	585,925.00	2,602,061.00	2,602,061.00
2002-2003 Fixed Carryforward	8,823.00	237,759.00	237,759.00
Total Indirect Costs	577,102.00	2,364,302.00	2,364,302.00
2002-2003 Direct Costs	22,493,992.00	20,477,856.00	20,477,856.00
2004-2005 Rate	2.57*	11.55*	11.55**

Comparison:			
2004-2005 Actual Direct Costs	22,943,944.78	20,944,586.72	20,944,586.72
Indirect costs based on rate ** multiplied by actual direct costs	589,659.38	2,419,099.77	2,419,099.77
2004-2005 Actual Indirect Costs	353,789.48	2,353,147.54	2,353,147.54
2002-2003 Fixed Carry Forward	8,823.00	237,759.00	237,759.00
Total Indirect Costs	344,966.48	2,115,388.54	2,115,388.54
Over/(Under) Recovery	244,692.90	303,711.23	303,711.23

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	353,789.48	2,353,147.54	2,353,147.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	244,692.90	303,711.23	303,711.23
Total Projected Indirect 2006-2007 (Numerator)	109,096.58	2,049,436.31	2,049,436.31
Direct Costs	22,943,944.78	20,944,586.72	20,944,586.72
Rate for 2006-2007 **	0.48*	9.79*	9.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Galesburg-Augusta Community Schools
1076 N. 37th Street
Galesburg, MI 49053-9620

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	159,358.00	915,314.00	915,314.00
2002-2003 Fixed Carryforward	-6,639.00	178,657.00	178,657.00
Total Indirect Costs	165,997.00	736,657.00	736,657.00
2002-2003 Direct Costs	9,203,663.00	8,447,707.00	8,447,707.00
2004-2005 Rate	1.80*	8.72*	8.72**

Comparison:			
2004-2005 Actual Direct Costs	10,168,992.97	9,082,785.60	9,082,785.60
Indirect costs based on rate ** multiplied by actual direct costs	183,041.87	792,018.90	792,018.90
2004-2005 Actual Indirect Costs	273,779.11	1,359,986.48	1,359,986.48
2002-2003 Fixed Carry Forward	-6,639.00	178,657.00	178,657.00
Total Indirect Costs	280,418.11	1,181,329.48	1,181,329.48
Over/(Under) Recovery	-97,376.24	-389,310.58	-389,310.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	273,779.11	1,359,986.48	1,359,986.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-97,376.24	-389,310.58	-389,310.58
Total Projected Indirect 2006-2007 (Numerator)	371,155.35	1,749,297.06	1,749,297.06
Direct Costs	10,168,992.97	9,082,785.60	9,082,785.60
Rate for 2006-2007 **	3.65*	19.26*	19.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39065
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gull Lake Community Schools
11775 East D Avenue
Richland, MI 49083

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	680,151.00	2,452,845.00	2,452,845.00
2002-2003 Fixed Carryforward	73,512.00	25,370.00	25,370.00
Total Indirect Costs	606,639.00	2,427,475.00	2,427,475.00
2002-2003 Direct Costs	19,707,136.00	17,934,442.00	17,934,442.00
2004-2005 Rate	3.08*	13.54*	13.54**

Comparison:			
2004-2005 Actual Direct Costs	20,798,626.09	18,936,900.59	18,936,900.59
Indirect costs based on rate ** multiplied by actual direct costs	640,597.68	2,564,056.34	2,564,056.34
2004-2005 Actual Indirect Costs	658,784.41	2,520,509.91	2,520,509.91
2002-2003 Fixed Carry Forward	73,512.00	25,370.00	25,370.00
Total Indirect Costs	585,272.41	2,495,139.91	2,495,139.91
Over/(Under) Recovery	55,325.27	68,916.43	68,916.43

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	658,784.41	2,520,509.91	2,520,509.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	55,325.27	68,916.43	68,916.43
Total Projected Indirect 2006-2007 (Numerator)	603,459.14	2,451,593.48	2,451,593.48
Direct Costs	20,798,626.09	18,936,900.59	18,936,900.59
Rate for 2006-2007 **	2.90*	12.95*	12.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Parchment School District
520 N. Orient Street
Parchment, MI 49004-1757

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	54,101.00	1,350,665.00	1,350,665.00
2002-2003 Fixed Carryforward	343,873.00	447,134.00	447,134.00
Total Indirect Costs	-289,772.00	903,531.00	903,531.00
2002-2003 Direct Costs	14,433,598.00	13,137,034.00	13,137,034.00
2004-2005 Rate	0.00*	6.88*	6.88**

Comparison:			
2004-2005 Actual Direct Costs	15,564,186.59	13,992,325.44	13,992,325.44
Indirect costs based on rate ** multiplied by actual direct costs	0.00	962,671.99	962,671.99
2004-2005 Actual Indirect Costs	415,148.30	1,987,009.45	1,987,009.45
2002-2003 Fixed Carry Forward	343,873.00	447,134.00	447,134.00
Total Indirect Costs	71,275.30	1,539,875.45	1,539,875.45
Over/(Under) Recovery	0.00	-577,203.46	-577,203.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	415,148.30	1,987,009.45	1,987,009.45
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-577,203.46	-577,203.46
Total Projected Indirect 2006-2007 (Numerator)	415,148.30	2,564,212.91	2,564,212.91
Direct Costs	15,564,186.59	13,992,325.44	13,992,325.44
Rate for 2006-2007 **	2.67*	18.33*	18.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Portage Public Schools
8111 S. Westnedge Avenue
Portage, MI 49002-5433

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,148,439.00	9,096,514.00	9,096,514.00
2002-2003 Fixed Carryforward	395,480.00	-2,279,533.00	-2,279,533.00
Total Indirect Costs	1,752,959.00	11,376,047.00	11,376,047.00
2002-2003 Direct Costs	64,993,252.00	58,045,177.00	58,045,177.00
2004-2005 Rate	2.70*	19.60*	19.60**

Comparison:			
2004-2005 Actual Direct Costs	68,067,456.28	61,414,654.34	61,414,654.34
Indirect costs based on rate ** multiplied by actual direct costs	1,837,821.32	9,212,198.15	12,037,272.25
2004-2005 Actual Indirect Costs	2,413,417.38	9,066,219.32	9,066,219.32
2002-2003 Fixed Carry Forward	395,480.00	-2,279,533.00	-2,279,533.00
Total Indirect Costs	2,017,937.38	11,345,752.32	11,345,752.32
Over/(Under) Recovery	-180,116.06	-2,133,554.17	691,519.93

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,413,417.38	9,066,219.32	9,066,219.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-180,116.06	-2,133,554.17	691,519.93
Total Projected Indirect 2006-2007 (Numerator)	2,593,533.44	11,199,773.49	8,374,699.39
Direct Costs	68,067,456.28	61,414,654.34	61,414,654.34
Rate for 2006-2007 **	3.81*	18.24*	13.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Schoolcraft Community Schools
629 E. Clay Street
Schoolcraft, MI 49087-9781

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	71,644.00	1,028,103.00	1,028,103.00
2002-2003 Fixed Carryforward	10,334.00	-194,658.00	-194,658.00
Total Indirect Costs	61,310.00	1,222,761.00	1,222,761.00
2002-2003 Direct Costs	8,539,366.00	7,582,907.00	7,582,907.00
2004-2005 Rate	0.72*	16.13*	16.13**

Comparison:			
2004-2005 Actual Direct Costs	8,356,273.42	7,366,373.12	7,366,373.12
Indirect costs based on rate ** multiplied by actual direct costs	60,165.17	1,104,955.97	1,188,195.98
2004-2005 Actual Indirect Costs	287,226.05	1,277,126.35	1,277,126.35
2002-2003 Fixed Carry Forward	10,334.00	-194,658.00	-194,658.00
Total Indirect Costs	276,892.05	1,471,784.35	1,471,784.35
Over/(Under) Recovery	-216,726.88	-366,828.38	-283,588.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	287,226.05	1,277,126.35	1,277,126.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-216,726.88	-366,828.38	-283,588.37
Total Projected Indirect 2006-2007 (Numerator)	503,952.93	1,643,954.73	1,560,714.72
Direct Costs	8,356,273.42	7,366,373.12	7,366,373.12
Rate for 2006-2007 **	6.03*	22.32*	21.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097-0158

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	760,037.00	2,699,158.00	2,699,158.00
2002-2003 Fixed Carryforward	-77,624.00	-1,938,430.00	-1,938,430.00
Total Indirect Costs	837,661.00	4,637,588.00	4,637,588.00
2002-2003 Direct Costs	19,274,786.00	17,335,665.00	17,335,665.00
2004-2005 Rate	4.35*	26.75*	26.75**

Comparison:			
2004-2005 Actual Direct Costs	19,551,116.88	17,495,529.43	17,495,529.43
Indirect costs based on rate ** multiplied by actual direct costs	850,473.58	2,624,329.41	4,373,882.36
2004-2005 Actual Indirect Costs	651,840.24	2,707,427.69	2,707,427.69
2002-2003 Fixed Carry Forward	-77,624.00	-1,938,430.00	-1,938,430.00
Total Indirect Costs	729,464.24	4,645,857.69	4,645,857.69
Over/(Under) Recovery	121,009.34	-2,021,528.28	-271,975.33

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	651,840.24	2,707,427.69	2,707,427.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	121,009.34	-2,021,528.28	-271,975.33
Total Projected Indirect 2006-2007 (Numerator)	530,830.90	4,728,955.97	2,979,403.02
Direct Costs	19,551,116.88	17,495,529.43	17,495,529.43
Rate for 2006-2007 **	2.72*	27.03*	17.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oakland Academy
6325 Oakland Drive
Portage, MI 49024-2507

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	25,230.00	157,555.00	157,555.00
2002-2003 Fixed Carryforward	0.00	-189,177.00	-189,177.00
Total Indirect Costs	25,230.00	346,732.00	346,732.00
2002-2003 Direct Costs	506,539.00	374,214.00	374,214.00
2004-2005 Rate	4.98*	92.66*	92.66**

Comparison:			
2004-2005 Actual Direct Costs	800,069.04	605,400.95	605,400.95
Indirect costs based on rate ** multiplied by actual direct costs	39,843.44	90,810.14	151,350.24
2004-2005 Actual Indirect Costs	81,820.88	276,488.97	276,488.97
2002-2003 Fixed Carry Forward	0.00	-189,177.00	-189,177.00
Total Indirect Costs	81,820.88	465,665.97	465,665.97
Over/(Under) Recovery	-41,977.44	-374,855.83	-314,315.73

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	81,820.88	276,488.97	276,488.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-41,977.44	-374,855.83	-314,315.73
Total Projected Indirect 2006-2007 (Numerator)	123,798.32	651,344.80	590,804.70
Direct Costs	800,069.04	605,400.95	605,400.95
Rate for 2006-2007 **	15.47*	107.59*	97.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kalamazoo Advantage Academy
300 S. Kalamazoo Mall
Kalamazoo, MI 49007-4800

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	7,957.00	923,145.00	923,145.00
2002-2003 Fixed Carryforward	0.00	-462,981.00	-462,981.00
Total Indirect Costs	7,957.00	1,386,126.00	1,386,126.00
2002-2003 Direct Costs	4,192,745.00	3,277,557.00	3,277,557.00
2004-2005 Rate	0.19*	42.29*	42.29**

Comparison:			
2004-2005 Actual Direct Costs	3,357,225.70	3,030,543.93	3,030,543.93
Indirect costs based on rate ** multiplied by actual direct costs	6,378.73	454,581.59	757,635.98
2004-2005 Actual Indirect Costs	21,308.00	347,989.77	347,989.77
2002-2003 Fixed Carry Forward	0.00	-462,981.00	-462,981.00
Total Indirect Costs	21,308.00	810,970.77	810,970.77
Over/(Under) Recovery	-14,929.27	-356,389.18	-53,334.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	21,308.00	347,989.77	347,989.77
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-14,929.27	-356,389.18	-53,334.79
Total Projected Indirect 2006-2007 (Numerator)	36,237.27	704,378.95	401,324.56
Direct Costs	3,357,225.70	3,030,543.93	3,030,543.93
Rate for 2006-2007 **	1.08*	23.24*	13.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 39905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Paramount Charter Academy
3624 S. Westnedge Avenue
Kalamazoo, MI 49008-2969

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	80,300.00	983,232.00	983,232.00
2002-2003 Fixed Carryforward	16,136.00	-1,212,259.00	-1,212,259.00
Total Indirect Costs	64,164.00	2,195,491.00	2,195,491.00
2002-2003 Direct Costs	3,857,422.00	2,954,490.00	2,954,490.00
2004-2005 Rate	1.66*	74.31*	74.31**

Comparison:			
2004-2005 Actual Direct Costs	4,458,764.00	3,496,677.00	3,496,677.00
Indirect costs based on rate ** multiplied by actual direct costs	74,015.48	524,501.55	874,169.25
2004-2005 Actual Indirect Costs	141,840.00	1,103,927.00	1,103,927.00
2002-2003 Fixed Carry Forward	16,136.00	-1,212,259.00	-1,212,259.00
Total Indirect Costs	125,704.00	2,316,186.00	2,316,186.00
Over/(Under) Recovery	-51,688.52	-1,791,684.45	-1,442,016.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	141,840.00	1,103,927.00	1,103,927.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-51,688.52	-1,791,684.45	-1,442,016.75
Total Projected Indirect 2006-2007 (Numerator)	193,528.52	2,895,611.45	2,545,943.75
Direct Costs	4,458,764.00	3,496,677.00	3,496,677.00
Rate for 2006-2007 **	4.34*	82.81*	72.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 40020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Forest Area Community Schools
7741 Shippy Road SW
Fife Lake, MI 49633-9213

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	11,250.00	518,995.00	518,995.00
2002-2003 Fixed Carryforward	-970.00	89,224.00	89,224.00
Total Indirect Costs	12,220.00	429,771.00	429,771.00
2002-2003 Direct Costs	6,886,019.00	6,378,274.00	6,378,274.00
2004-2005 Rate	0.18*	6.74*	6.74**

Comparison:			
2004-2005 Actual Direct Costs	6,715,317.78	6,182,586.82	6,182,586.82
Indirect costs based on rate ** multiplied by actual direct costs	12,087.57	416,706.35	416,706.35
2004-2005 Actual Indirect Costs	100,929.85	633,660.81	633,660.81
2002-2003 Fixed Carry Forward	-970.00	89,224.00	89,224.00
Total Indirect Costs	101,899.85	544,436.81	544,436.81
Over/(Under) Recovery	-89,812.28	-127,730.46	-127,730.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	100,929.85	633,660.81	633,660.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-89,812.28	-127,730.46	-127,730.46
Total Projected Indirect 2006-2007 (Numerator)	190,742.13	761,391.27	761,391.27
Direct Costs	6,715,317.78	6,182,586.82	6,182,586.82
Rate for 2006-2007 **	2.84*	12.32*	12.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 40040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kalkaska Public Schools
P.O. Box 580
Kalkaska, MI 49646-0580

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	335,067.00	1,918,765.00	1,918,765.00
2002-2003 Fixed Carryforward	38,898.00	-262,587.00	-262,587.00
Total Indirect Costs	296,169.00	2,181,352.00	2,181,352.00
2002-2003 Direct Costs	14,332,431.00	12,748,733.00	12,748,733.00
2004-2005 Rate	2.07*	17.11*	17.11**

Comparison:			
2004-2005 Actual Direct Costs	14,246,285.28	12,692,467.03	12,692,467.03
Indirect costs based on rate ** multiplied by actual direct costs	294,898.11	1,903,870.05	2,171,681.11
2004-2005 Actual Indirect Costs	483,300.61	2,037,118.86	2,037,118.86
2002-2003 Fixed Carry Forward	38,898.00	-262,587.00	-262,587.00
Total Indirect Costs	444,402.61	2,299,705.86	2,299,705.86
Over/(Under) Recovery	-149,504.50	-395,835.81	-128,024.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	483,300.61	2,037,118.86	2,037,118.86
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-149,504.50	-395,835.81	-128,024.75
Total Projected Indirect 2006-2007 (Numerator)	632,805.11	2,432,954.67	2,165,143.61
Direct Costs	14,246,285.28	12,692,467.03	12,692,467.03
Rate for 2006-2007 **	4.44*	19.17*	17.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 40060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Excelsior Township S/D #1
5521 M-72 NE
Kalkaska, MI 49646-9774

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,337.00	14,718.00	14,718.00
2002-2003 Fixed Carryforward	0.00	6,998.00	6,998.00
Total Indirect Costs	3,337.00	7,720.00	7,720.00
2002-2003 Direct Costs	222,755.00	211,374.00	211,374.00
2004-2005 Rate	1.50*	3.65*	3.65**

Comparison:			
2004-2005 Actual Direct Costs	253,856.67	240,867.20	240,867.20
Indirect costs based on rate ** multiplied by actual direct costs	3,807.85	8,791.65	8,791.65
2004-2005 Actual Indirect Costs	10,789.50	23,778.97	23,778.97
2002-2003 Fixed Carry Forward	0.00	6,998.00	6,998.00
Total Indirect Costs	10,789.50	16,780.97	16,780.97
Over/(Under) Recovery	-6,981.65	-7,989.32	-7,989.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	10,789.50	23,778.97	23,778.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-6,981.65	-7,989.32	-7,989.32
Total Projected Indirect 2006-2007 (Numerator)	17,771.15	31,768.29	31,768.29
Direct Costs	253,856.67	240,867.20	240,867.20
Rate for 2006-2007 **	7.00*	13.19*	13.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kent ISD
2930 Knapp Street NE
Grand Rapids, MI 49525-4518

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,904,665.00	3,340,749.00	3,340,749.00
2002-2003 Fixed Carryforward	-434,325.00	-379,328.00	-379,328.00
Total Indirect Costs	3,338,990.00	3,720,077.00	3,720,077.00
2002-2003 Direct Costs	33,837,261.00	33,401,177.00	33,401,177.00
2004-2005 Rate	9.87*	11.14*	11.14**

Comparison:			
2004-2005 Actual Direct Costs	79,783,138.98	76,076,874.94	76,076,874.94
Indirect costs based on rate ** multiplied by actual direct costs	7,874,595.82	8,474,963.87	8,474,963.87
2004-2005 Actual Indirect Costs	4,047,760.80	7,754,024.84	7,754,024.84
2002-2003 Fixed Carry Forward	-434,325.00	-379,328.00	-379,328.00
Total Indirect Costs	4,482,085.80	8,133,352.84	8,133,352.84
Over/(Under) Recovery	3,392,510.02	341,611.03	341,611.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,047,760.80	7,754,024.84	7,754,024.84
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	3,392,510.02	341,611.03	341,611.03
Total Projected Indirect 2006-2007 (Numerator)	655,250.78	7,412,413.81	7,412,413.81
Direct Costs	79,783,138.98	76,076,874.94	76,076,874.94
Rate for 2006-2007 **	0.82*	9.74*	9.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501-0117

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	7,974,303.00	28,320,685.00	28,320,685.00
2002-2003 Fixed Carryforward	712,760.00	-106,598.00	-106,598.00
Total Indirect Costs	7,261,543.00	28,427,283.00	28,427,283.00
2002-2003 Direct Costs	239,981,228.00	219,634,846.00	219,634,846.00
2004-2005 Rate	3.03*	12.94*	12.94**

Comparison:			
2004-2005 Actual Direct Costs	251,335,369.01	225,988,764.79	225,988,764.79
Indirect costs based on rate ** multiplied by actual direct costs	7,615,461.68	29,242,946.16	29,242,946.16
2004-2005 Actual Indirect Costs	8,354,249.65	33,700,853.87	33,700,853.87
2002-2003 Fixed Carry Forward	712,760.00	-106,598.00	-106,598.00
Total Indirect Costs	7,641,489.65	33,807,451.87	33,807,451.87
Over/(Under) Recovery	-26,027.97	-4,564,505.71	-4,564,505.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	8,354,249.65	33,700,853.87	33,700,853.87
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-26,027.97	-4,564,505.71	-4,564,505.71
Total Projected Indirect 2006-2007 (Numerator)	8,380,277.62	38,265,359.58	38,265,359.58
Direct Costs	251,335,369.01	225,988,764.79	225,988,764.79
Rate for 2006-2007 **	3.33*	16.93*	16.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Godwin Heights Public Schools
15 36th Street SW
Wyoming, MI 49548-2101

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	381,323.00	2,537,293.00	2,537,293.00
2002-2003 Fixed Carryforward	208,918.00	-76,942.00	-76,942.00
Total Indirect Costs	172,405.00	2,614,235.00	2,614,235.00
2002-2003 Direct Costs	20,772,081.00	18,616,111.00	18,616,111.00
2004-2005 Rate	0.83*	14.04*	14.04**

Comparison:			
2004-2005 Actual Direct Costs	23,589,826.47	21,229,329.11	21,229,329.11
Indirect costs based on rate ** multiplied by actual direct costs	195,795.56	2,980,597.81	2,980,597.81
2004-2005 Actual Indirect Costs	359,921.91	2,720,419.27	2,720,419.27
2002-2003 Fixed Carry Forward	208,918.00	-76,942.00	-76,942.00
Total Indirect Costs	151,003.91	2,797,361.27	2,797,361.27
Over/(Under) Recovery	44,791.65	183,236.54	183,236.54

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	359,921.91	2,720,419.27	2,720,419.27
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	44,791.65	183,236.54	183,236.54
Total Projected Indirect 2006-2007 (Numerator)	315,130.26	2,537,182.73	2,537,182.73
Direct Costs	23,589,826.47	21,229,329.11	21,229,329.11
Rate for 2006-2007 **	1.34*	11.95*	11.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41025
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Northview Public School District
4365 Hunsberger Drive NE
Grand Rapids, MI 49525-6128

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	314,299.00	2,972,193.00	2,972,193.00
2002-2003 Fixed Carryforward	-107,503.00	-64,523.00	-64,523.00
Total Indirect Costs	421,802.00	3,036,716.00	3,036,716.00
2002-2003 Direct Costs	24,915,232.00	22,257,338.00	22,257,338.00
2004-2005 Rate	1.69*	13.64*	13.64**

Comparison:			
2004-2005 Actual Direct Costs	26,664,083.52	23,800,192.96	23,800,192.96
Indirect costs based on rate ** multiplied by actual direct costs	450,623.01	3,246,346.32	3,246,346.32
2004-2005 Actual Indirect Costs	704,279.99	3,568,170.55	3,568,170.55
2002-2003 Fixed Carry Forward	-107,503.00	-64,523.00	-64,523.00
Total Indirect Costs	811,782.99	3,632,693.55	3,632,693.55
Over/(Under) Recovery	-361,159.98	-386,347.23	-386,347.23

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	704,279.99	3,568,170.55	3,568,170.55
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-361,159.98	-386,347.23	-386,347.23
Total Projected Indirect 2006-2007 (Numerator)	1,065,439.97	3,954,517.78	3,954,517.78
Direct Costs	26,664,083.52	23,800,192.96	23,800,192.96
Rate for 2006-2007 **	4.00*	16.62*	16.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41026
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wyoming Public Schools
3575 Gladiola Street SW
Wyoming, MI 49519-3264

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,709,842.00	5,360,617.00	5,360,617.00
2002-2003 Fixed Carryforward	145,609.00	112,491.00	112,491.00
Total Indirect Costs	1,564,233.00	5,248,126.00	5,248,126.00
2002-2003 Direct Costs	44,239,489.00	40,588,714.00	40,588,714.00
2004-2005 Rate	3.54*	12.93*	12.93**

Comparison:			
2004-2005 Actual Direct Costs	47,773,644.79	43,945,525.08	43,945,525.08
Indirect costs based on rate ** multiplied by actual direct costs	1,691,187.03	5,682,156.39	5,682,156.39
2004-2005 Actual Indirect Costs	1,291,936.65	5,120,056.36	5,120,056.36
2002-2003 Fixed Carry Forward	145,609.00	112,491.00	112,491.00
Total Indirect Costs	1,146,327.65	5,007,565.36	5,007,565.36
Over/(Under) Recovery	544,859.38	674,591.03	674,591.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,291,936.65	5,120,056.36	5,120,056.36
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	544,859.38	674,591.03	674,591.03
Total Projected Indirect 2006-2007 (Numerator)	747,077.27	4,445,465.33	4,445,465.33
Direct Costs	47,773,644.79	43,945,525.08	43,945,525.08
Rate for 2006-2007 **	1.56*	10.12*	10.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Byron Center Public Schools
2475 84th Street SW
Byron Center, MI 49315-2500

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	306,363.00	2,833,751.00	2,833,751.00
2002-2003 Fixed Carryforward	-37,311.00	-806,557.00	-806,557.00
Total Indirect Costs	343,674.00	3,640,308.00	3,640,308.00
2002-2003 Direct Costs	21,112,348.00	18,584,960.00	18,584,960.00
2004-2005 Rate	1.63*	19.59*	19.59**

Comparison:			
2004-2005 Actual Direct Costs	26,606,492.09	23,362,772.65	23,362,772.65
Indirect costs based on rate ** multiplied by actual direct costs	433,685.82	3,504,415.90	4,576,767.16
2004-2005 Actual Indirect Costs	648,527.95	3,892,247.39	3,892,247.39
2002-2003 Fixed Carry Forward	-37,311.00	-806,557.00	-806,557.00
Total Indirect Costs	685,838.95	4,698,804.39	4,698,804.39
Over/(Under) Recovery	-252,153.13	-1,194,388.49	-122,037.23

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	648,527.95	3,892,247.39	3,892,247.39
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-252,153.13	-1,194,388.49	-122,037.23
Total Projected Indirect 2006-2007 (Numerator)	900,681.08	5,086,635.88	4,014,284.62
Direct Costs	26,606,492.09	23,362,772.65	23,362,772.65
Rate for 2006-2007 **	3.39*	21.77*	17.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Caledonia Community Schools
9753 Duncan Lake Ave.
Caledonia, MI 49316-9487

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	284,620.00	3,526,191.00	3,526,191.00
2002-2003 Fixed Carryforward	106,467.00	-198,967.00	-198,967.00
Total Indirect Costs	178,153.00	3,725,158.00	3,725,158.00
2002-2003 Direct Costs	27,419,994.00	24,178,423.00	24,178,423.00
2004-2005 Rate	0.65*	15.41*	15.41**

Comparison:			
2004-2005 Actual Direct Costs	31,178,938.79	27,392,173.58	27,392,173.58
Indirect costs based on rate ** multiplied by actual direct costs	202,663.10	4,108,826.04	4,221,133.95
2004-2005 Actual Indirect Costs	1,004,421.28	4,791,186.49	4,791,186.49
2002-2003 Fixed Carry Forward	106,467.00	-198,967.00	-198,967.00
Total Indirect Costs	897,954.28	4,990,153.49	4,990,153.49
Over/(Under) Recovery	-695,291.18	-881,327.45	-769,019.54

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,004,421.28	4,791,186.49	4,791,186.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-695,291.18	-881,327.45	-769,019.54
Total Projected Indirect 2006-2007 (Numerator)	1,699,712.46	5,672,513.94	5,560,206.03
Direct Costs	31,178,938.79	27,392,173.58	27,392,173.58
Rate for 2006-2007 **	5.45*	20.71*	20.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cedar Springs Public Schools
204 E. Muskegon Street
Cedar Springs, MI 49319-9599

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	595,294.00	2,860,747.00	2,860,747.00
2002-2003 Fixed Carryforward	160,452.00	111,977.00	111,977.00
Total Indirect Costs	434,842.00	2,748,770.00	2,748,770.00
2002-2003 Direct Costs	24,235,908.00	21,970,455.00	21,970,455.00
2004-2005 Rate	1.79*	12.51*	12.51**

Comparison:			
2004-2005 Actual Direct Costs	25,928,214.23	23,780,068.68	23,780,068.68
Indirect costs based on rate ** multiplied by actual direct costs	464,115.03	2,974,886.59	2,974,886.59
2004-2005 Actual Indirect Costs	1,024,218.64	3,172,364.19	3,172,364.19
2002-2003 Fixed Carry Forward	160,452.00	111,977.00	111,977.00
Total Indirect Costs	863,766.64	3,060,387.19	3,060,387.19
Over/(Under) Recovery	-399,651.61	-85,500.60	-85,500.60

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,024,218.64	3,172,364.19	3,172,364.19
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-399,651.61	-85,500.60	-85,500.60
Total Projected Indirect 2006-2007 (Numerator)	1,423,870.25	3,257,864.79	3,257,864.79
Direct Costs	25,928,214.23	23,780,068.68	23,780,068.68
Rate for 2006-2007 **	5.49*	13.70*	13.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321-0800

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	339,232.00	1,982,909.00	1,982,909.00
2002-2003 Fixed Carryforward	-165,259.00	-107,282.00	-107,282.00
Total Indirect Costs	504,491.00	2,090,191.00	2,090,191.00
2002-2003 Direct Costs	16,197,349.00	14,553,672.00	14,553,672.00
2004-2005 Rate	3.11*	14.36*	14.36**

Comparison:			
2004-2005 Actual Direct Costs	17,723,392.94	16,053,319.94	16,053,319.94
Indirect costs based on rate ** multiplied by actual direct costs	551,197.52	2,305,256.74	2,305,256.74
2004-2005 Actual Indirect Costs	626,771.75	2,296,844.75	2,296,844.75
2002-2003 Fixed Carry Forward	-165,259.00	-107,282.00	-107,282.00
Total Indirect Costs	792,030.75	2,404,126.75	2,404,126.75
Over/(Under) Recovery	-240,833.23	-98,870.01	-98,870.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	626,771.75	2,296,844.75	2,296,844.75
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-240,833.23	-98,870.01	-98,870.01
Total Projected Indirect 2006-2007 (Numerator)	867,604.98	2,395,714.76	2,395,714.76
Direct Costs	17,723,392.94	16,053,319.94	16,053,319.94
Rate for 2006-2007 **	4.90*	14.92*	14.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

East Grand Rapids Public Schools
2915 Hall Street SE
Grand Rapids, MI 49506-3111

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	629,217.00	3,324,485.00	3,324,485.00
2002-2003 Fixed Carryforward	-118,230.00	-1,052,816.00	-1,052,816.00
Total Indirect Costs	747,447.00	4,377,301.00	4,377,301.00
2002-2003 Direct Costs	22,622,159.00	19,926,891.00	19,926,891.00
2004-2005 Rate	3.30*	21.97*	21.97**

Comparison:			
2004-2005 Actual Direct Costs	24,050,325.34	21,229,984.61	21,229,984.61
Indirect costs based on rate ** multiplied by actual direct costs	793,660.74	3,184,497.69	4,664,227.62
2004-2005 Actual Indirect Costs	685,732.02	3,506,072.75	3,506,072.75
2002-2003 Fixed Carry Forward	-118,230.00	-1,052,816.00	-1,052,816.00
Total Indirect Costs	803,962.02	4,558,888.75	4,558,888.75
Over/(Under) Recovery	-10,301.28	-1,374,391.06	105,338.87

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	685,732.02	3,506,072.75	3,506,072.75
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-10,301.28	-1,374,391.06	105,338.87
Total Projected Indirect 2006-2007 (Numerator)	696,033.30	4,880,463.81	3,400,733.88
Direct Costs	24,050,325.34	21,229,984.61	21,229,984.61
Rate for 2006-2007 **	2.89*	22.99*	16.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Forest Hills Public Schools
6590 Cascade Road SE
Grand Rapids, MI 49546-6497

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,323,415.00	11,005,769.00	11,005,769.00
2002-2003 Fixed Carryforward	77,075.00	-5,228,145.00	-5,228,145.00
Total Indirect Costs	3,246,340.00	16,233,914.00	16,233,914.00
2002-2003 Direct Costs	71,447,053.00	63,764,699.00	63,764,699.00
2004-2005 Rate	4.54*	25.46*	25.46**

Comparison:			
2004-2005 Actual Direct Costs	88,466,052.18	78,886,220.81	78,886,220.81
Indirect costs based on rate ** multiplied by actual direct costs	4,016,358.77	11,832,933.12	19,721,555.20
2004-2005 Actual Indirect Costs	3,658,721.26	13,238,552.63	13,238,552.63
2002-2003 Fixed Carry Forward	77,075.00	-5,228,145.00	-5,228,145.00
Total Indirect Costs	3,581,646.26	18,466,697.63	18,466,697.63
Over/(Under) Recovery	434,712.51	-6,633,764.51	1,254,857.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,658,721.26	13,238,552.63	13,238,552.63
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	434,712.51	-6,633,764.51	1,254,857.57
Total Projected Indirect 2006-2007 (Numerator)	3,224,008.75	19,872,317.14	11,983,695.06
Direct Costs	88,466,052.18	78,886,220.81	78,886,220.81
Rate for 2006-2007 **	3.64*	25.19*	15.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Godfrey-Lee Public Schools
963 Joosten SW
Wyoming, MI 49509-1464

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	292,873.00	1,376,870.00	1,376,870.00
2002-2003 Fixed Carryforward	-7,832.00	6,468.00	6,468.00
Total Indirect Costs	300,705.00	1,370,402.00	1,370,402.00
2002-2003 Direct Costs	12,008,522.00	10,924,525.00	10,924,525.00
2004-2005 Rate	2.50*	12.54*	12.54**

Comparison:			
2004-2005 Actual Direct Costs	13,398,938.37	12,055,988.27	12,055,988.27
Indirect costs based on rate ** multiplied by actual direct costs	334,973.46	1,511,820.93	1,511,820.93
2004-2005 Actual Indirect Costs	500,770.80	1,843,720.90	1,843,720.90
2002-2003 Fixed Carry Forward	-7,832.00	6,468.00	6,468.00
Total Indirect Costs	508,602.80	1,837,252.90	1,837,252.90
Over/(Under) Recovery	-173,629.34	-325,431.97	-325,431.97

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	500,770.80	1,843,720.90	1,843,720.90
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-173,629.34	-325,431.97	-325,431.97
Total Projected Indirect 2006-2007 (Numerator)	674,400.14	2,169,152.87	2,169,152.87
Direct Costs	13,398,938.37	12,055,988.27	12,055,988.27
Rate for 2006-2007 **	5.03*	17.99*	17.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grandville Public Schools
3131 Barrett Avenue SW
Grandville, MI 49418-1688

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,223,165.00	5,563,234.00	5,563,234.00
2002-2003 Fixed Carryforward	-435,764.00	-1,705,469.00	-1,705,469.00
Total Indirect Costs	1,658,929.00	7,268,703.00	7,268,703.00
2002-2003 Direct Costs	42,138,990.00	37,798,921.00	37,798,921.00
2004-2005 Rate	3.94*	19.23*	19.23**

Comparison:			
2004-2005 Actual Direct Costs	45,563,423.31	41,064,273.92	41,064,273.92
Indirect costs based on rate ** multiplied by actual direct costs	1,795,198.88	6,159,641.09	7,896,659.87
2004-2005 Actual Indirect Costs	1,486,834.67	5,985,984.06	5,985,984.06
2002-2003 Fixed Carry Forward	-435,764.00	-1,705,469.00	-1,705,469.00
Total Indirect Costs	1,922,598.67	7,691,453.06	7,691,453.06
Over/(Under) Recovery	-127,399.79	-1,531,811.97	205,206.81

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,486,834.67	5,985,984.06	5,985,984.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-127,399.79	-1,531,811.97	205,206.81
Total Projected Indirect 2006-2007 (Numerator)	1,614,234.46	7,517,796.03	5,780,777.25
Direct Costs	45,563,423.31	41,064,273.92	41,064,273.92
Rate for 2006-2007 **	3.54*	18.31*	14.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kelloggsville Public Schools
242 52nd Street SE
Grand Rapids, MI 49548-5899

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	294,345.00	1,837,347.00	1,837,347.00
2002-2003 Fixed Carryforward	-100,883.00	-1,463.00	-1,463.00
Total Indirect Costs	395,228.00	1,838,810.00	1,838,810.00
2002-2003 Direct Costs	16,450,576.00	14,907,574.00	14,907,574.00
2004-2005 Rate	2.40*	12.33*	12.33**

Comparison:			
2004-2005 Actual Direct Costs	16,865,505.25	15,362,129.94	15,362,129.94
Indirect costs based on rate ** multiplied by actual direct costs	404,772.13	1,894,150.62	1,894,150.62
2004-2005 Actual Indirect Costs	424,257.23	1,927,632.54	1,927,632.54
2002-2003 Fixed Carry Forward	-100,883.00	-1,463.00	-1,463.00
Total Indirect Costs	525,140.23	1,929,095.54	1,929,095.54
Over/(Under) Recovery	-120,368.10	-34,944.92	-34,944.92

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	424,257.23	1,927,632.54	1,927,632.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-120,368.10	-34,944.92	-34,944.92
Total Projected Indirect 2006-2007 (Numerator)	544,625.33	1,962,577.46	1,962,577.46
Direct Costs	16,865,505.25	15,362,129.94	15,362,129.94
Rate for 2006-2007 **	3.23*	12.78*	12.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41145
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kenowa Hills Public Schools
2325 4 Mile Road NW
Grand Rapids, MI 49544-9704

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	935,997.00	3,695,254.00	3,695,254.00
2002-2003 Fixed Carryforward	-49,559.00	-870,433.00	-870,433.00
Total Indirect Costs	985,556.00	4,565,687.00	4,565,687.00
2002-2003 Direct Costs	27,714,856.00	24,955,599.00	24,955,599.00
2004-2005 Rate	3.56*	18.30*	18.30**

Comparison:			
2004-2005 Actual Direct Costs	29,012,983.66	26,084,160.53	26,084,160.53
Indirect costs based on rate ** multiplied by actual direct costs	1,032,862.22	3,912,624.08	4,773,401.38
2004-2005 Actual Indirect Costs	932,375.15	3,861,198.28	3,861,198.28
2002-2003 Fixed Carry Forward	-49,559.00	-870,433.00	-870,433.00
Total Indirect Costs	981,934.15	4,731,631.28	4,731,631.28
Over/(Under) Recovery	50,928.07	-819,007.20	41,770.10

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	932,375.15	3,861,198.28	3,861,198.28
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	50,928.07	-819,007.20	41,770.10
Total Projected Indirect 2006-2007 (Numerator)	881,447.08	4,680,205.48	3,819,428.18
Direct Costs	29,012,983.66	26,084,160.53	26,084,160.53
Rate for 2006-2007 **	3.04*	17.94*	14.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kent City Community Schools
341 N. Main Street
Kent City, MI 49330-9401

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	181,613.00	1,227,578.00	1,227,578.00
2002-2003 Fixed Carryforward	-23,571.00	-20,277.00	-20,277.00
Total Indirect Costs	205,184.00	1,247,855.00	1,247,855.00
2002-2003 Direct Costs	10,906,929.00	9,860,964.00	9,860,964.00
2004-2005 Rate	1.88*	12.65*	12.65**

Comparison:			
2004-2005 Actual Direct Costs	11,172,861.60	10,029,663.65	10,029,663.65
Indirect costs based on rate ** multiplied by actual direct costs	210,049.80	1,268,752.45	1,268,752.45
2004-2005 Actual Indirect Costs	282,630.34	1,425,828.29	1,425,828.29
2002-2003 Fixed Carry Forward	-23,571.00	-20,277.00	-20,277.00
Total Indirect Costs	306,201.34	1,446,105.29	1,446,105.29
Over/(Under) Recovery	-96,151.54	-177,352.84	-177,352.84

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	282,630.34	1,425,828.29	1,425,828.29
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-96,151.54	-177,352.84	-177,352.84
Total Projected Indirect 2006-2007 (Numerator)	378,781.88	1,603,181.13	1,603,181.13
Direct Costs	11,172,861.60	10,029,663.65	10,029,663.65
Rate for 2006-2007 **	3.39*	15.98*	15.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kentwood Public Schools
5820 Eastern Avenue SE
Kentwood, MI 49508-6200

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	911,539.00	7,179,372.00	7,179,372.00
2002-2003 Fixed Carryforward	-89,606.00	710,257.00	710,257.00
Total Indirect Costs	1,001,145.00	6,469,115.00	6,469,115.00
2002-2003 Direct Costs	72,113,313.00	65,845,480.00	65,845,480.00
2004-2005 Rate	1.39*	9.82*	9.82**

Comparison:			
2004-2005 Actual Direct Costs	72,435,357.70	65,509,316.23	65,509,316.23
Indirect costs based on rate ** multiplied by actual direct costs	1,006,851.47	6,433,014.85	6,433,014.85
2004-2005 Actual Indirect Costs	1,449,321.12	8,375,362.59	8,375,362.59
2002-2003 Fixed Carry Forward	-89,606.00	710,257.00	710,257.00
Total Indirect Costs	1,538,927.12	7,665,105.59	7,665,105.59
Over/(Under) Recovery	-532,075.65	-1,232,090.74	-1,232,090.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,449,321.12	8,375,362.59	8,375,362.59
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-532,075.65	-1,232,090.74	-1,232,090.74
Total Projected Indirect 2006-2007 (Numerator)	1,981,396.77	9,607,453.33	9,607,453.33
Direct Costs	72,435,357.70	65,509,316.23	65,509,316.23
Rate for 2006-2007 **	2.74*	14.67*	14.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lowell Area Schools
300 High Street
Lowell, MI 49331-1478

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	688,760.00	3,159,926.00	3,159,926.00
2002-2003 Fixed Carryforward	-40,831.00	116,061.00	116,061.00
Total Indirect Costs	729,591.00	3,043,865.00	3,043,865.00
2002-2003 Direct Costs	28,361,844.00	25,890,678.00	25,890,678.00
2004-2005 Rate	2.57*	11.76*	11.76**

Comparison:			
2004-2005 Actual Direct Costs	31,059,702.09	28,147,062.86	28,147,062.86
Indirect costs based on rate ** multiplied by actual direct costs	798,234.34	3,310,094.59	3,310,094.59
2004-2005 Actual Indirect Costs	1,009,040.49	3,921,679.72	3,921,679.72
2002-2003 Fixed Carry Forward	-40,831.00	116,061.00	116,061.00
Total Indirect Costs	1,049,871.49	3,805,618.72	3,805,618.72
Over/(Under) Recovery	-251,637.15	-495,524.13	-495,524.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,009,040.49	3,921,679.72	3,921,679.72
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-251,637.15	-495,524.13	-495,524.13
Total Projected Indirect 2006-2007 (Numerator)	1,260,677.64	4,417,203.85	4,417,203.85
Direct Costs	31,059,702.09	28,147,062.86	28,147,062.86
Rate for 2006-2007 **	4.06*	15.69*	15.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41210
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Rockford Public Schools
350 N. Main Street
Rockford, MI 49341-1092

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,106,414.00	6,645,859.00	6,645,859.00
2002-2003 Fixed Carryforward	-18,483.00	363,890.00	363,890.00
Total Indirect Costs	1,124,897.00	6,281,969.00	6,281,969.00
2002-2003 Direct Costs	55,955,294.00	50,415,849.00	50,415,849.00
2004-2005 Rate	2.01*	12.46*	12.46**

Comparison:			
2004-2005 Actual Direct Costs	57,995,724.77	51,855,505.42	51,855,505.42
Indirect costs based on rate ** multiplied by actual direct costs	1,165,714.07	6,461,195.98	6,461,195.98
2004-2005 Actual Indirect Costs	2,653,084.03	8,793,303.38	8,793,303.38
2002-2003 Fixed Carry Forward	-18,483.00	363,890.00	363,890.00
Total Indirect Costs	2,671,567.03	8,429,413.38	8,429,413.38
Over/(Under) Recovery	-1,505,852.96	-1,968,217.40	-1,968,217.40

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,653,084.03	8,793,303.38	8,793,303.38
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,505,852.96	-1,968,217.40	-1,968,217.40
Total Projected Indirect 2006-2007 (Numerator)	4,158,936.99	10,761,520.78	10,761,520.78
Direct Costs	57,995,724.77	51,855,505.42	51,855,505.42
Rate for 2006-2007 **	7.17*	20.75*	20.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sparta Area Schools
465 S. Union Street
Sparta, MI 49345-1503

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	249,523.00	1,869,412.00	1,869,412.00
2002-2003 Fixed Carryforward	208,617.00	114,696.00	114,696.00
Total Indirect Costs	40,906.00	1,754,716.00	1,754,716.00
2002-2003 Direct Costs	22,177,789.00	20,557,900.00	20,557,900.00
2004-2005 Rate	0.18*	8.54*	8.54**

Comparison:			
2004-2005 Actual Direct Costs	23,690,077.95	21,607,874.43	21,607,874.43
Indirect costs based on rate ** multiplied by actual direct costs	42,642.14	1,845,312.48	1,845,312.48
2004-2005 Actual Indirect Costs	288,199.95	2,370,403.47	2,370,403.47
2002-2003 Fixed Carry Forward	208,617.00	114,696.00	114,696.00
Total Indirect Costs	79,582.95	2,255,707.47	2,255,707.47
Over/(Under) Recovery	-36,940.81	-410,394.99	-410,394.99

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	288,199.95	2,370,403.47	2,370,403.47
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-36,940.81	-410,394.99	-410,394.99
Total Projected Indirect 2006-2007 (Numerator)	325,140.76	2,780,798.46	2,780,798.46
Direct Costs	23,690,077.95	21,607,874.43	21,607,874.43
Rate for 2006-2007 **	1.37*	12.87*	12.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

New Branches School
256 Alger Street SE
Grand Rapids, MI 49507-3409

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	49,598.00	223,818.00	223,818.00
2002-2003 Fixed Carryforward	795.00	-271,622.00	-271,622.00
Total Indirect Costs	48,803.00	495,440.00	495,440.00
2002-2003 Direct Costs	951,248.00	777,028.00	777,028.00
2004-2005 Rate	5.13*	63.76*	63.76**

Comparison:			
2004-2005 Actual Direct Costs	1,041,879.54	853,548.25	853,548.25
Indirect costs based on rate ** multiplied by actual direct costs	53,448.42	128,032.24	213,387.06
2004-2005 Actual Indirect Costs	30,514.69	218,845.98	218,845.98
2002-2003 Fixed Carry Forward	795.00	-271,622.00	-271,622.00
Total Indirect Costs	29,719.69	490,467.98	490,467.98
Over/(Under) Recovery	23,728.73	-362,435.74	-277,080.92

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	30,514.69	218,845.98	218,845.98
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	23,728.73	-362,435.74	-277,080.92
Total Projected Indirect 2006-2007 (Numerator)	6,785.96	581,281.72	495,926.90
Direct Costs	1,041,879.54	853,548.25	853,548.25
Rate for 2006-2007 **	0.65*	68.10*	58.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Horizons Community High School
2550 Rogers Lane Avenue SW
Wyoming, MI 49509-1972

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	56,981.00	219,003.00	219,003.00
2002-2003 Fixed Carryforward	900.00	-125,645.00	-125,645.00
Total Indirect Costs	56,081.00	344,648.00	344,648.00
2002-2003 Direct Costs	1,353,313.00	1,191,291.00	1,191,291.00
2004-2005 Rate	4.14*	28.93*	28.93**

Comparison:			
2004-2005 Actual Direct Costs	1,622,389.67	1,445,356.93	1,445,356.93
Indirect costs based on rate ** multiplied by actual direct costs	67,166.93	216,803.54	361,339.23
2004-2005 Actual Indirect Costs	1,124.00	178,156.74	178,156.74
2002-2003 Fixed Carry Forward	900.00	-125,645.00	-125,645.00
Total Indirect Costs	224.00	303,801.74	303,801.74
Over/(Under) Recovery	66,942.93	-86,998.20	57,537.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,124.00	178,156.74	178,156.74
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	66,942.93	-86,998.20	57,537.49
Total Projected Indirect 2006-2007 (Numerator)	-65,818.93	265,154.94	120,619.25
Direct Costs	1,622,389.67	1,445,356.93	1,445,356.93
Rate for 2006-2007 **	0.00*	18.35*	8.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

West MI Academy of Environmental Science
4463 Leonard Street NW
Walker, MI 49544-2138

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	43,765.00	338,692.00	338,692.00
2002-2003 Fixed Carryforward	0.00	80,495.00	80,495.00
Total Indirect Costs	43,765.00	258,197.00	258,197.00
2002-2003 Direct Costs	3,594,543.00	3,299,616.00	3,299,616.00
2004-2005 Rate	1.22*	7.83*	7.83**

Comparison:			
2004-2005 Actual Direct Costs	2,753,144.00	2,471,173.00	2,471,173.00
Indirect costs based on rate ** multiplied by actual direct costs	33,588.36	193,492.85	193,492.85
2004-2005 Actual Indirect Costs	860.00	282,831.00	282,831.00
2002-2003 Fixed Carry Forward	0.00	80,495.00	80,495.00
Total Indirect Costs	860.00	202,336.00	202,336.00
Over/(Under) Recovery	32,728.36	-8,843.15	-8,843.15

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	860.00	282,831.00	282,831.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	32,728.36	-8,843.15	-8,843.15
Total Projected Indirect 2006-2007 (Numerator)	-31,868.36	291,674.15	291,674.15
Direct Costs	2,753,144.00	2,471,173.00	2,471,173.00
Rate for 2006-2007 **	0.00*	11.80*	11.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Excel Charter Academy
4201 Breton Road SE
Grand Rapids, MI 49512-3857

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	153,652.00	1,175,572.00	1,175,572.00
2002-2003 Fixed Carryforward	10,727.00	-1,724,277.00	-1,724,277.00
Total Indirect Costs	142,925.00	2,899,849.00	2,899,849.00
2002-2003 Direct Costs	4,834,672.00	3,812,752.00	3,812,752.00
2004-2005 Rate	2.96*	76.06*	76.06**

Comparison:			
2004-2005 Actual Direct Costs	5,188,145.00	4,109,552.00	4,109,552.00
Indirect costs based on rate ** multiplied by actual direct costs	153,569.09	616,432.80	1,027,388.00
2004-2005 Actual Indirect Costs	203,296.00	1,281,889.00	1,281,889.00
2002-2003 Fixed Carry Forward	10,727.00	-1,724,277.00	-1,724,277.00
Total Indirect Costs	192,569.00	3,006,166.00	3,006,166.00
Over/(Under) Recovery	-38,999.91	-2,389,733.20	-1,978,778.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	203,296.00	1,281,889.00	1,281,889.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-38,999.91	-2,389,733.20	-1,978,778.00
Total Projected Indirect 2006-2007 (Numerator)	242,295.91	3,671,622.20	3,260,667.00
Direct Costs	5,188,145.00	4,109,552.00	4,109,552.00
Rate for 2006-2007 **	4.67*	89.34*	79.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

The Learning Center Academy
9930 Burlingame Avenue SW
Byron Center, MI 49315-8631

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	76,177.00	76,177.00
2002-2003 Fixed Carryforward	12,221.00	12,020.00	12,020.00
Total Indirect Costs	-12,221.00	64,157.00	64,157.00
2002-2003 Direct Costs	1,062,722.00	986,545.00	986,545.00
2004-2005 Rate	0.00*	6.50*	6.50**

Comparison:			
2004-2005 Actual Direct Costs	1,041,595.00	962,571.00	962,571.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	62,567.12	62,567.12
2004-2005 Actual Indirect Costs	9,153.00	88,177.00	88,177.00
2002-2003 Fixed Carry Forward	12,221.00	12,020.00	12,020.00
Total Indirect Costs	-3,068.00	76,157.00	76,157.00
Over/(Under) Recovery	0.00	-13,589.88	-13,589.88

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	9,153.00	88,177.00	88,177.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-13,589.88	-13,589.88
Total Projected Indirect 2006-2007 (Numerator)	9,153.00	101,766.88	101,766.88
Direct Costs	1,041,595.00	962,571.00	962,571.00
Rate for 2006-2007 **	0.88*	10.57*	10.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41909
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Vista Charter Academy
711 32nd Street SE
Wyoming, MI 49548-2307

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	72,927.00	913,045.00	913,045.00
2002-2003 Fixed Carryforward	-17,384.00	-1,439,783.00	-1,439,783.00
Total Indirect Costs	90,311.00	2,352,828.00	2,352,828.00
2002-2003 Direct Costs	3,995,933.00	3,155,815.00	3,155,815.00
2004-2005 Rate	2.26*	74.56*	74.56**

Comparison:			
2004-2005 Actual Direct Costs	5,094,138.00	4,086,898.00	4,086,898.00
Indirect costs based on rate ** multiplied by actual direct costs	115,127.52	613,034.70	1,021,724.50
2004-2005 Actual Indirect Costs	174,766.00	1,182,006.00	1,182,006.00
2002-2003 Fixed Carry Forward	-17,384.00	-1,439,783.00	-1,439,783.00
Total Indirect Costs	192,150.00	2,621,789.00	2,621,789.00
Over/(Under) Recovery	-77,022.48	-2,008,754.30	-1,600,064.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	174,766.00	1,182,006.00	1,182,006.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-77,022.48	-2,008,754.30	-1,600,064.50
Total Projected Indirect 2006-2007 (Numerator)	251,788.48	3,190,760.30	2,782,070.50
Direct Costs	5,094,138.00	4,086,898.00	4,086,898.00
Rate for 2006-2007 **	4.94*	78.07*	68.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41910
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Vanguard Charter Academy
1620 52nd Street SW
Wyoming, MI 49519-9629

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	93,267.00	1,068,718.00	1,068,718.00
2002-2003 Fixed Carryforward	11,117.00	-1,904,147.00	-1,904,147.00
Total Indirect Costs	82,150.00	2,972,865.00	2,972,865.00
2002-2003 Direct Costs	4,243,272.00	3,267,821.00	3,267,821.00
2004-2005 Rate	1.94*	90.97*	90.97**

Comparison:			
2004-2005 Actual Direct Costs	4,709,596.00	3,700,016.00	3,700,016.00
Indirect costs based on rate ** multiplied by actual direct costs	91,366.16	555,002.40	925,004.00
2004-2005 Actual Indirect Costs	145,905.00	1,155,485.00	1,155,485.00
2002-2003 Fixed Carry Forward	11,117.00	-1,904,147.00	-1,904,147.00
Total Indirect Costs	134,788.00	3,059,632.00	3,059,632.00
Over/(Under) Recovery	-43,421.84	-2,504,629.60	-2,134,628.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	145,905.00	1,155,485.00	1,155,485.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-43,421.84	-2,504,629.60	-2,134,628.00
Total Projected Indirect 2006-2007 (Numerator)	189,326.84	3,660,114.60	3,290,113.00
Direct Costs	4,709,596.00	3,700,016.00	3,700,016.00
Rate for 2006-2007 **	4.02*	98.92*	88.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41911
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grattan Academy
12047 Old Belding Road
Belding, MI 48809-9367

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	95,498.00	139,914.00	139,914.00
2002-2003 Fixed Carryforward	-43,206.00	-144,753.00	-144,753.00
Total Indirect Costs	138,704.00	284,667.00	284,667.00
2002-2003 Direct Costs	629,852.00	585,436.00	585,436.00
2004-2005 Rate	22.02*	48.62*	48.62**

Comparison:			
2004-2005 Actual Direct Costs	1,190,822.00	1,064,840.00	1,064,840.00
Indirect costs based on rate ** multiplied by actual direct costs	178,623.30	159,726.00	266,210.00
2004-2005 Actual Indirect Costs	20,744.00	146,726.00	146,726.00
2002-2003 Fixed Carry Forward	-43,206.00	-144,753.00	-144,753.00
Total Indirect Costs	63,950.00	291,479.00	291,479.00
Over/(Under) Recovery	114,673.30	-131,753.00	-25,269.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	20,744.00	146,726.00	146,726.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	114,673.30	-131,753.00	-25,269.00
Total Projected Indirect 2006-2007 (Numerator)	-93,929.30	278,479.00	171,995.00
Direct Costs	1,190,822.00	1,064,840.00	1,064,840.00
Rate for 2006-2007 **	0.00*	26.15*	16.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41913
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gateway Middle/High School
311 State Street SE
Grand Rapids, MI 49503-4312

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,500.00	304,341.00	304,341.00
2002-2003 Fixed Carryforward	6,409.00	-283,187.00	-283,187.00
Total Indirect Costs	-2,909.00	587,528.00	587,528.00
2002-2003 Direct Costs	1,327,672.00	1,026,831.00	1,026,831.00
2004-2005 Rate	0.00*	57.22*	57.22**

Comparison:			
2004-2005 Actual Direct Costs	1,161,235.89	970,343.85	970,343.85
Indirect costs based on rate ** multiplied by actual direct costs	0.00	145,551.58	242,585.96
2004-2005 Actual Indirect Costs	13,572.94	204,464.98	204,464.98
2002-2003 Fixed Carry Forward	6,409.00	-283,187.00	-283,187.00
Total Indirect Costs	7,163.94	487,651.98	487,651.98
Over/(Under) Recovery	0.00	-342,100.40	-245,066.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	13,572.94	204,464.98	204,464.98
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-342,100.40	-245,066.02
Total Projected Indirect 2006-2007 (Numerator)	13,572.94	546,565.38	449,531.00
Direct Costs	1,161,235.89	970,343.85	970,343.85
Rate for 2006-2007 **	1.17*	56.33*	46.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41914
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Knapp Charter Academy
1759 Leffingwell Avenue NE
Grand Rapids, MI 49525-4531

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	174,265.00	1,120,135.00	1,120,135.00
2002-2003 Fixed Carryforward	16,076.00	-1,240,157.00	-1,240,157.00
Total Indirect Costs	158,189.00	2,360,292.00	2,360,292.00
2002-2003 Direct Costs	4,746,665.00	3,800,795.00	3,800,795.00
2004-2005 Rate	3.33*	62.10*	62.10**

Comparison:			
2004-2005 Actual Direct Costs	5,058,363.00	4,103,996.00	4,103,996.00
Indirect costs based on rate ** multiplied by actual direct costs	168,443.49	615,599.40	1,025,999.00
2004-2005 Actual Indirect Costs	234,122.00	1,188,489.00	1,188,489.00
2002-2003 Fixed Carry Forward	16,076.00	-1,240,157.00	-1,240,157.00
Total Indirect Costs	218,046.00	2,428,646.00	2,428,646.00
Over/(Under) Recovery	-49,602.51	-1,813,046.60	-1,402,647.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	234,122.00	1,188,489.00	1,188,489.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-49,602.51	-1,813,046.60	-1,402,647.00
Total Projected Indirect 2006-2007 (Numerator)	283,724.51	3,001,535.60	2,591,136.00
Direct Costs	5,058,363.00	4,103,996.00	4,103,996.00
Rate for 2006-2007 **	5.61*	73.14*	63.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41915
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Walker Charter Academy
1801 3 Mile Road NW
Walker, MI 49544-1445

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	134,876.00	1,050,349.00	1,050,349.00
2002-2003 Fixed Carryforward	23,737.00	-1,163,152.00	-1,163,152.00
Total Indirect Costs	111,139.00	2,213,501.00	2,213,501.00
2002-2003 Direct Costs	4,430,538.00	3,515,065.00	3,515,065.00
2004-2005 Rate	2.51*	62.97*	62.97**

Comparison:			
2004-2005 Actual Direct Costs	4,634,335.00	3,691,974.00	3,691,974.00
Indirect costs based on rate ** multiplied by actual direct costs	116,321.81	553,796.10	922,993.50
2004-2005 Actual Indirect Costs	189,809.00	1,132,170.00	1,132,170.00
2002-2003 Fixed Carry Forward	23,737.00	-1,163,152.00	-1,163,152.00
Total Indirect Costs	166,072.00	2,295,322.00	2,295,322.00
Over/(Under) Recovery	-49,750.19	-1,741,525.90	-1,372,328.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	189,809.00	1,132,170.00	1,132,170.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-49,750.19	-1,741,525.90	-1,372,328.50
Total Projected Indirect 2006-2007 (Numerator)	239,559.19	2,873,695.90	2,504,498.50
Direct Costs	4,634,335.00	3,691,974.00	3,691,974.00
Rate for 2006-2007 **	5.17*	77.84*	67.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41916
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cross Creek Charter Academy
7701 Kalamazoo Avenue SE
Byron Center, MI 49315-9320

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	72,495.00	1,056,601.00	1,056,601.00
2002-2003 Fixed Carryforward	-14,628.00	-1,301,883.00	-1,301,883.00
Total Indirect Costs	87,123.00	2,358,484.00	2,358,484.00
2002-2003 Direct Costs	4,018,507.00	3,034,401.00	3,034,401.00
2004-2005 Rate	2.17*	77.72*	77.72**

Comparison:			
2004-2005 Actual Direct Costs	4,806,458.00	3,797,430.00	3,797,430.00
Indirect costs based on rate ** multiplied by actual direct costs	104,300.14	569,614.50	949,357.50
2004-2005 Actual Indirect Costs	178,158.00	1,187,186.00	1,187,186.00
2002-2003 Fixed Carry Forward	-14,628.00	-1,301,883.00	-1,301,883.00
Total Indirect Costs	192,786.00	2,489,069.00	2,489,069.00
Over/(Under) Recovery	-88,485.86	-1,919,454.50	-1,539,711.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	178,158.00	1,187,186.00	1,187,186.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-88,485.86	-1,919,454.50	-1,539,711.50
Total Projected Indirect 2006-2007 (Numerator)	266,643.86	3,106,640.50	2,726,897.50
Direct Costs	4,806,458.00	3,797,430.00	3,797,430.00
Rate for 2006-2007 **	5.55*	81.81*	71.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41917
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

William C. Abney Academy
1435 Fulton Street SE
Grand Rapids, MI 49503

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	52,927.00	252,342.00	252,342.00
2002-2003 Fixed Carryforward	-28,663.00	-126,479.00	-126,479.00
Total Indirect Costs	81,590.00	378,821.00	378,821.00
2002-2003 Direct Costs	1,540,094.00	1,340,679.00	1,340,679.00
2004-2005 Rate	5.30*	28.26*	28.26**

Comparison:			
2004-2005 Actual Direct Costs	2,056,945.36	1,841,933.32	1,841,933.32
Indirect costs based on rate ** multiplied by actual direct costs	109,018.10	276,290.00	460,483.33
2004-2005 Actual Indirect Costs	130,203.53	345,215.57	345,215.57
2002-2003 Fixed Carry Forward	-28,663.00	-126,479.00	-126,479.00
Total Indirect Costs	158,866.53	471,694.57	471,694.57
Over/(Under) Recovery	-49,848.43	-195,404.57	-11,211.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	130,203.53	345,215.57	345,215.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-49,848.43	-195,404.57	-11,211.24
Total Projected Indirect 2006-2007 (Numerator)	180,051.96	540,620.14	356,426.81
Direct Costs	2,056,945.36	1,841,933.32	1,841,933.32
Rate for 2006-2007 **	8.75*	29.35*	19.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41918
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Creative Technologies Academy
350 Pine Street
Cedar Springs, MI 49319

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	54,557.00	280,689.00	280,689.00
2002-2003 Fixed Carryforward	22,227.00	-280,242.00	-280,242.00
Total Indirect Costs	32,330.00	560,931.00	560,931.00
2002-2003 Direct Costs	1,248,433.00	1,022,301.00	1,022,301.00
2004-2005 Rate	2.59*	54.87*	54.87**

Comparison:			
2004-2005 Actual Direct Costs	1,485,123.76	1,217,398.68	1,217,398.68
Indirect costs based on rate ** multiplied by actual direct costs	38,464.71	182,609.80	304,349.67
2004-2005 Actual Indirect Costs	124,765.93	392,491.01	392,491.01
2002-2003 Fixed Carry Forward	22,227.00	-280,242.00	-280,242.00
Total Indirect Costs	102,538.93	672,733.01	672,733.01
Over/(Under) Recovery	-64,074.22	-490,123.21	-368,383.34

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	124,765.93	392,491.01	392,491.01
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-64,074.22	-490,123.21	-368,383.34
Total Projected Indirect 2006-2007 (Numerator)	188,840.15	882,614.22	760,874.35
Direct Costs	1,485,123.76	1,217,398.68	1,217,398.68
Rate for 2006-2007 **	12.72*	72.50*	62.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41919
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ridge Park Charter Academy
4120 Camelot Ridge Drive SE
Kentwood, MI 49546-2432

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	47,827.00	1,093,221.00	1,093,221.00
2002-2003 Fixed Carryforward	22,071.00	-1,307,672.00	-1,307,672.00
Total Indirect Costs	25,756.00	2,400,893.00	2,400,893.00
2002-2003 Direct Costs	3,757,971.00	2,712,577.00	2,712,577.00
2004-2005 Rate	0.69*	88.51*	88.51**

Comparison:			
2004-2005 Actual Direct Costs	4,566,098.00	3,561,871.00	3,561,871.00
Indirect costs based on rate ** multiplied by actual direct costs	31,506.08	534,280.65	890,467.75
2004-2005 Actual Indirect Costs	134,874.00	1,139,101.00	1,139,101.00
2002-2003 Fixed Carry Forward	22,071.00	-1,307,672.00	-1,307,672.00
Total Indirect Costs	112,803.00	2,446,773.00	2,446,773.00
Over/(Under) Recovery	-81,296.92	-1,912,492.35	-1,556,305.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	134,874.00	1,139,101.00	1,139,101.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-81,296.92	-1,912,492.35	-1,556,305.25
Total Projected Indirect 2006-2007 (Numerator)	216,170.92	3,051,593.35	2,695,406.25
Direct Costs	4,566,098.00	3,561,871.00	3,561,871.00
Rate for 2006-2007 **	4.73*	85.67*	75.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41920
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Chandler Woods Charter Academy
6895 Samrick Avenue Pvt.
Belmont, MI 49306-8844

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	50,054.00	1,050,112.00	1,050,112.00
2002-2003 Fixed Carryforward	12,005.00	-655,744.00	-655,744.00
Total Indirect Costs	38,049.00	1,705,856.00	1,705,856.00
2002-2003 Direct Costs	3,629,180.00	2,629,122.00	2,629,122.00
2004-2005 Rate	1.05*	64.88*	64.88**

Comparison:			
2004-2005 Actual Direct Costs	4,377,919.00	3,352,805.00	3,352,805.00
Indirect costs based on rate ** multiplied by actual direct costs	45,968.15	502,920.75	838,201.25
2004-2005 Actual Indirect Costs	131,684.00	1,156,798.00	1,156,798.00
2002-2003 Fixed Carry Forward	12,005.00	-655,744.00	-655,744.00
Total Indirect Costs	119,679.00	1,812,542.00	1,812,542.00
Over/(Under) Recovery	-73,710.85	-1,309,621.25	-974,340.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	131,684.00	1,156,798.00	1,156,798.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-73,710.85	-1,309,621.25	-974,340.75
Total Projected Indirect 2006-2007 (Numerator)	205,394.85	2,466,419.25	2,131,138.75
Direct Costs	4,377,919.00	3,352,805.00	3,352,805.00
Rate for 2006-2007 **	4.69*	73.56*	63.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 41921
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grand Rapids Child Discovery Center
640 5th Street NW
Grand Rapids, MI 49504-5107

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	5,148.00	157,283.00	157,283.00
2002-2003 Fixed Carryforward	-1,496.00	-14,101.00	-14,101.00
Total Indirect Costs	6,644.00	171,384.00	171,384.00
2002-2003 Direct Costs	1,106,682.00	954,547.00	954,547.00
2004-2005 Rate	0.60*	17.95*	17.95**

Comparison:			
2004-2005 Actual Direct Costs	1,535,994.84	1,345,469.72	1,345,469.72
Indirect costs based on rate ** multiplied by actual direct costs	9,215.97	201,820.46	241,511.81
2004-2005 Actual Indirect Costs	3,043.68	193,568.80	193,568.80
2002-2003 Fixed Carry Forward	-1,496.00	-14,101.00	-14,101.00
Total Indirect Costs	4,539.68	207,669.80	207,669.80
Over/(Under) Recovery	4,676.29	-5,849.34	33,842.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,043.68	193,568.80	193,568.80
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	4,676.29	-5,849.34	33,842.01
Total Projected Indirect 2006-2007 (Numerator)	-1,632.61	199,418.14	159,726.79
Direct Costs	1,535,994.84	1,345,469.72	1,345,469.72
Rate for 2006-2007 **	0.00*	14.82*	11.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 42030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918-0074

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	7,057.00	7,057.00
2002-2003 Fixed Carryforward	0.00	-1,057.00	-1,057.00
Total Indirect Costs	0.00	8,114.00	8,114.00
2002-2003 Direct Costs	89,071.00	82,014.00	82,014.00
2004-2005 Rate	0.00*	9.89*	9.89**

Comparison:			
2004-2005 Actual Direct Costs	104,548.73	96,285.10	96,285.10
Indirect costs based on rate ** multiplied by actual direct costs	0.00	9,522.60	9,522.60
2004-2005 Actual Indirect Costs	0.00	8,263.63	8,263.63
2002-2003 Fixed Carry Forward	0.00	-1,057.00	-1,057.00
Total Indirect Costs	0.00	9,320.63	9,320.63
Over/(Under) Recovery	0.00	201.97	201.97

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	8,263.63	8,263.63
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	201.97	201.97
Total Projected Indirect 2006-2007 (Numerator)	0.00	8,061.66	8,061.66
Direct Costs	104,548.73	96,285.10	96,285.10
Rate for 2006-2007 **	0.00*	8.37*	8.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 43040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Baldwin Community Schools
525 Fourth Street
Baldwin, MI 49304-9525

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	218,629.00	1,031,864.00	1,031,864.00
2002-2003 Fixed Carryforward	-81,331.00	133,347.00	133,347.00
Total Indirect Costs	299,960.00	898,517.00	898,517.00
2002-2003 Direct Costs	9,228,328.00	8,415,093.00	8,415,093.00
2004-2005 Rate	3.25*	10.68*	10.68**

Comparison:			
2004-2005 Actual Direct Costs	11,717,795.98	10,952,106.90	10,952,106.90
Indirect costs based on rate ** multiplied by actual direct costs	380,828.37	1,169,685.02	1,169,685.02
2004-2005 Actual Indirect Costs	296,487.58	1,062,176.66	1,062,176.66
2002-2003 Fixed Carry Forward	-81,331.00	133,347.00	133,347.00
Total Indirect Costs	377,818.58	928,829.66	928,829.66
Over/(Under) Recovery	3,009.79	240,855.36	240,855.36

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	296,487.58	1,062,176.66	1,062,176.66
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	3,009.79	240,855.36	240,855.36
Total Projected Indirect 2006-2007 (Numerator)	293,477.79	821,321.30	821,321.30
Direct Costs	11,717,795.98	10,952,106.90	10,952,106.90
Rate for 2006-2007 **	2.50*	7.50*	7.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 44000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lapeer ISD
1996 W. Oregon Street
Lapeer, MI 48446-1121

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	854,210.00	1,597,903.00	1,597,903.00
2002-2003 Fixed Carryforward	-100,158.00	-516,431.00	-516,431.00
Total Indirect Costs	954,368.00	2,114,334.00	2,114,334.00
2002-2003 Direct Costs	10,440,862.00	9,697,169.00	9,697,169.00
2004-2005 Rate	9.14*	21.80*	21.80**

Comparison:			
2004-2005 Actual Direct Costs	10,075,941.89	9,000,408.97	9,000,408.97
Indirect costs based on rate ** multiplied by actual direct costs	920,941.09	1,350,061.35	1,962,089.16
2004-2005 Actual Indirect Costs	912,680.18	1,988,213.10	1,988,213.10
2002-2003 Fixed Carry Forward	-100,158.00	-516,431.00	-516,431.00
Total Indirect Costs	1,012,838.18	2,504,644.10	2,504,644.10
Over/(Under) Recovery	-91,897.09	-1,154,582.75	-542,554.94

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	912,680.18	1,988,213.10	1,988,213.10
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-91,897.09	-1,154,582.75	-542,554.94
Total Projected Indirect 2006-2007 (Numerator)	1,004,577.27	3,142,795.85	2,530,768.04
Direct Costs	10,075,941.89	9,000,408.97	9,000,408.97
Rate for 2006-2007 **	9.97*	34.92*	28.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 44010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lapeer Community Schools
1025 W. Nepessing Street
Lapeer, MI 48446-1873

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	670,385.00	5,046,469.00	5,046,469.00
2002-2003 Fixed Carryforward	174,453.00	352,726.00	352,726.00
Total Indirect Costs	495,932.00	4,693,743.00	4,693,743.00
2002-2003 Direct Costs	50,721,685.00	46,345,601.00	46,345,601.00
2004-2005 Rate	0.98*	10.13*	10.13**

Comparison:			
2004-2005 Actual Direct Costs	51,513,648.67	47,207,732.48	47,207,732.48
Indirect costs based on rate ** multiplied by actual direct costs	504,833.76	4,782,143.30	4,782,143.30
2004-2005 Actual Indirect Costs	1,261,025.94	5,566,942.13	5,566,942.13
2002-2003 Fixed Carry Forward	174,453.00	352,726.00	352,726.00
Total Indirect Costs	1,086,572.94	5,214,216.13	5,214,216.13
Over/(Under) Recovery	-581,739.18	-432,072.83	-432,072.83

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,261,025.94	5,566,942.13	5,566,942.13
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-581,739.18	-432,072.83	-432,072.83
Total Projected Indirect 2006-2007 (Numerator)	1,842,765.12	5,999,014.96	5,999,014.96
Direct Costs	51,513,648.67	47,207,732.48	47,207,732.48
Rate for 2006-2007 **	3.58*	12.71*	12.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 44020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Almont Community Schools
401 Church Street
Almont, MI 48003-1030

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	64,950.00	1,009,685.00	1,009,685.00
2002-2003 Fixed Carryforward	-8,090.00	19,758.00	19,758.00
Total Indirect Costs	73,040.00	989,927.00	989,927.00
2002-2003 Direct Costs	11,372,091.00	10,427,356.00	10,427,356.00
2004-2005 Rate	0.64*	9.49*	9.49**

Comparison:			
2004-2005 Actual Direct Costs	12,684,571.21	11,607,688.11	11,607,688.11
Indirect costs based on rate ** multiplied by actual direct costs	81,181.26	1,101,569.60	1,101,569.60
2004-2005 Actual Indirect Costs	194,925.06	1,271,808.16	1,271,808.16
2002-2003 Fixed Carry Forward	-8,090.00	19,758.00	19,758.00
Total Indirect Costs	203,015.06	1,252,050.16	1,252,050.16
Over/(Under) Recovery	-121,833.80	-150,480.56	-150,480.56

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	194,925.06	1,271,808.16	1,271,808.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-121,833.80	-150,480.56	-150,480.56
Total Projected Indirect 2006-2007 (Numerator)	316,758.86	1,422,288.72	1,422,288.72
Direct Costs	12,684,571.21	11,607,688.11	11,607,688.11
Rate for 2006-2007 **	2.50*	12.25*	12.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 44050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dryden Community Schools
3866 Rochester Road
Dryden, MI 48428-9721

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	38,535.00	475,266.00	475,266.00
2002-2003 Fixed Carryforward	-6,381.00	93,741.00	93,741.00
Total Indirect Costs	44,916.00	381,525.00	381,525.00
2002-2003 Direct Costs	5,271,160.00	4,834,429.00	4,834,429.00
2004-2005 Rate	0.85*	7.89*	7.89**

Comparison:			
2004-2005 Actual Direct Costs	5,445,928.25	4,863,637.32	4,863,637.32
Indirect costs based on rate ** multiplied by actual direct costs	46,290.39	383,740.98	383,740.98
2004-2005 Actual Indirect Costs	118,489.10	700,780.03	700,780.03
2002-2003 Fixed Carry Forward	-6,381.00	93,741.00	93,741.00
Total Indirect Costs	124,870.10	607,039.03	607,039.03
Over/(Under) Recovery	-78,579.71	-223,298.05	-223,298.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	118,489.10	700,780.03	700,780.03
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-78,579.71	-223,298.05	-223,298.05
Total Projected Indirect 2006-2007 (Numerator)	197,068.81	924,078.08	924,078.08
Direct Costs	5,445,928.25	4,863,637.32	4,863,637.32
Rate for 2006-2007 **	3.62*	19.00*	19.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 44060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Imlay City Community Schools
P.O. Box 128
Imlay City, MI 48444-0128

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	199,081.00	1,701,204.00	1,701,204.00
2002-2003 Fixed Carryforward	20,155.00	105,741.00	105,741.00
Total Indirect Costs	178,926.00	1,595,463.00	1,595,463.00
2002-2003 Direct Costs	16,000,937.00	14,498,814.00	14,498,814.00
2004-2005 Rate	1.12*	11.00*	11.00**

Comparison:			
2004-2005 Actual Direct Costs	17,319,780.84	15,566,974.77	15,566,974.77
Indirect costs based on rate ** multiplied by actual direct costs	193,981.55	1,712,367.22	1,712,367.22
2004-2005 Actual Indirect Costs	412,979.56	2,165,785.63	2,165,785.63
2002-2003 Fixed Carry Forward	20,155.00	105,741.00	105,741.00
Total Indirect Costs	392,824.56	2,060,044.63	2,060,044.63
Over/(Under) Recovery	-198,843.01	-347,677.41	-347,677.41

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	412,979.56	2,165,785.63	2,165,785.63
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-198,843.01	-347,677.41	-347,677.41
Total Projected Indirect 2006-2007 (Numerator)	611,822.57	2,513,463.04	2,513,463.04
Direct Costs	17,319,780.84	15,566,974.77	15,566,974.77
Rate for 2006-2007 **	3.53*	16.15*	16.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 44090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	73,006.00	1,719,029.00	1,719,029.00
2002-2003 Fixed Carryforward	-36,696.00	-107,692.00	-107,692.00
Total Indirect Costs	109,702.00	1,826,721.00	1,826,721.00
2002-2003 Direct Costs	18,155,191.00	16,509,168.00	16,509,168.00
2004-2005 Rate	0.60*	11.06*	11.06**

Comparison:			
2004-2005 Actual Direct Costs	18,956,589.16	17,221,175.25	17,221,175.25
Indirect costs based on rate ** multiplied by actual direct costs	113,739.53	1,904,661.98	1,904,661.98
2004-2005 Actual Indirect Costs	428,932.78	2,164,346.69	2,164,346.69
2002-2003 Fixed Carry Forward	-36,696.00	-107,692.00	-107,692.00
Total Indirect Costs	465,628.78	2,272,038.69	2,272,038.69
Over/(Under) Recovery	-351,889.25	-367,376.71	-367,376.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	428,932.78	2,164,346.69	2,164,346.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-351,889.25	-367,376.71	-367,376.71
Total Projected Indirect 2006-2007 (Numerator)	780,822.03	2,531,723.40	2,531,723.40
Direct Costs	18,956,589.16	17,221,175.25	17,221,175.25
Rate for 2006-2007 **	4.12*	14.70*	14.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 44901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Chatfield School
231 Lake Drive
Lapeer, MI 48446-1661

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	195,937.00	195,937.00
2002-2003 Fixed Carryforward	0.00	6,425.00	6,425.00
Total Indirect Costs	0.00	189,512.00	189,512.00
2002-2003 Direct Costs	1,847,568.00	1,651,631.00	1,651,631.00
2004-2005 Rate	0.00*	11.47*	11.47**

Comparison:			
2004-2005 Actual Direct Costs	1,980,261.36	1,762,775.66	1,762,775.66
Indirect costs based on rate ** multiplied by actual direct costs	0.00	202,190.37	202,190.37
2004-2005 Actual Indirect Costs	29,250.42	246,736.12	246,736.12
2002-2003 Fixed Carry Forward	0.00	6,425.00	6,425.00
Total Indirect Costs	29,250.42	240,311.12	240,311.12
Over/(Under) Recovery	0.00	-38,120.75	-38,120.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	29,250.42	246,736.12	246,736.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-38,120.75	-38,120.75
Total Projected Indirect 2006-2007 (Numerator)	29,250.42	284,856.87	284,856.87
Direct Costs	1,980,261.36	1,762,775.66	1,762,775.66
Rate for 2006-2007 **	1.48*	16.16*	16.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 45010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Glen Lake Community Schools
3375 W. Burdickville Road
Maple City, MI 49664-9802

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	602,944.00	602,944.00
2002-2003 Fixed Carryforward	0.00	18,861.00	18,861.00
Total Indirect Costs	0.00	584,083.00	584,083.00
2002-2003 Direct Costs	6,561,590.00	5,958,646.00	5,958,646.00
2004-2005 Rate	0.00*	9.80*	9.80**

Comparison:			
2004-2005 Actual Direct Costs	6,822,080.17	6,181,872.42	6,181,872.42
Indirect costs based on rate ** multiplied by actual direct costs	0.00	605,823.50	605,823.50
2004-2005 Actual Indirect Costs	123,945.66	764,153.41	764,153.41
2002-2003 Fixed Carry Forward	0.00	18,861.00	18,861.00
Total Indirect Costs	123,945.66	745,292.41	745,292.41
Over/(Under) Recovery	0.00	-139,468.91	-139,468.91

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	123,945.66	764,153.41	764,153.41
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-139,468.91	-139,468.91
Total Projected Indirect 2006-2007 (Numerator)	123,945.66	903,622.32	903,622.32
Direct Costs	6,822,080.17	6,181,872.42	6,181,872.42
Rate for 2006-2007 **	1.82*	14.62*	14.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 45020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Leland Public School District
P.O. Box 498
Leland, MI 49654-0498

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	69,963.00	416,142.00	416,142.00
2002-2003 Fixed Carryforward	22,214.00	25,618.00	25,618.00
Total Indirect Costs	47,749.00	390,524.00	390,524.00
2002-2003 Direct Costs	3,977,880.00	3,631,701.00	3,631,701.00
2004-2005 Rate	1.20*	10.75*	10.75**

Comparison:			
2004-2005 Actual Direct Costs	4,152,669.54	3,749,920.79	3,749,920.79
Indirect costs based on rate ** multiplied by actual direct costs	49,832.03	403,116.48	403,116.48
2004-2005 Actual Indirect Costs	170,639.37	573,388.12	573,388.12
2002-2003 Fixed Carry Forward	22,214.00	25,618.00	25,618.00
Total Indirect Costs	148,425.37	547,770.12	547,770.12
Over/(Under) Recovery	-98,593.34	-144,653.64	-144,653.64

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	170,639.37	573,388.12	573,388.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-98,593.34	-144,653.64	-144,653.64
Total Projected Indirect 2006-2007 (Numerator)	269,232.71	718,041.76	718,041.76
Direct Costs	4,152,669.54	3,749,920.79	3,749,920.79
Rate for 2006-2007 **	6.48*	19.15*	19.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 45040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Northport Public School District
P.O. Box 188
Northport, MI 49670-0188

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	60,781.00	440,555.00	440,555.00
2002-2003 Fixed Carryforward	915.00	-187,427.00	-187,427.00
Total Indirect Costs	59,866.00	627,982.00	627,982.00
2002-2003 Direct Costs	2,584,521.00	2,204,747.00	2,204,747.00
2004-2005 Rate	2.32*	28.48*	28.48**

Comparison:			
2004-2005 Actual Direct Costs	2,687,143.70	2,377,725.91	2,377,725.91
Indirect costs based on rate ** multiplied by actual direct costs	62,341.73	356,658.89	594,431.48
2004-2005 Actual Indirect Costs	111,797.25	421,215.04	421,215.04
2002-2003 Fixed Carry Forward	915.00	-187,427.00	-187,427.00
Total Indirect Costs	110,882.25	608,642.04	608,642.04
Over/(Under) Recovery	-48,540.52	-251,983.15	-14,210.56

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	111,797.25	421,215.04	421,215.04
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-48,540.52	-251,983.15	-14,210.56
Total Projected Indirect 2006-2007 (Numerator)	160,337.77	673,198.19	435,425.60
Direct Costs	2,687,143.70	2,377,725.91	2,377,725.91
Rate for 2006-2007 **	5.97*	28.31*	18.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 45050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Suttons Bay Public Schools
P.O. Box 367
Suttons Bay, MI 49682-0367

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	118,742.00	888,913.00	888,913.00
2002-2003 Fixed Carryforward	-12,372.00	-109,959.00	-109,959.00
Total Indirect Costs	131,114.00	998,872.00	998,872.00
2002-2003 Direct Costs	8,684,696.00	7,914,525.00	7,914,525.00
2004-2005 Rate	1.51*	12.62*	12.62**

Comparison:			
2004-2005 Actual Direct Costs	8,177,136.95	7,423,171.81	7,423,171.81
Indirect costs based on rate ** multiplied by actual direct costs	123,474.77	936,804.28	936,804.28
2004-2005 Actual Indirect Costs	265,835.38	1,019,800.52	1,019,800.52
2002-2003 Fixed Carry Forward	-12,372.00	-109,959.00	-109,959.00
Total Indirect Costs	278,207.38	1,129,759.52	1,129,759.52
Over/(Under) Recovery	-154,732.61	-192,955.24	-192,955.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	265,835.38	1,019,800.52	1,019,800.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-154,732.61	-192,955.24	-192,955.24
Total Projected Indirect 2006-2007 (Numerator)	420,567.99	1,212,755.76	1,212,755.76
Direct Costs	8,177,136.95	7,423,171.81	7,423,171.81
Rate for 2006-2007 **	5.14*	16.34*	16.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lenawee ISD
4107 N. Adrian Highway
Adrian, MI 49221-9309

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	984,398.00	2,601,611.00	2,601,611.00
2002-2003 Fixed Carryforward	121,579.00	-54,542.00	-54,542.00
Total Indirect Costs	862,819.00	2,656,153.00	2,656,153.00
2002-2003 Direct Costs	24,998,678.00	23,381,465.00	23,381,465.00
2004-2005 Rate	3.45*	11.36*	11.36**

Comparison:			
2004-2005 Actual Direct Costs	31,541,778.09	29,434,805.23	29,434,805.23
Indirect costs based on rate ** multiplied by actual direct costs	1,088,191.34	3,343,793.87	3,343,793.87
2004-2005 Actual Indirect Costs	1,826,012.19	3,932,985.05	3,932,985.05
2002-2003 Fixed Carry Forward	121,579.00	-54,542.00	-54,542.00
Total Indirect Costs	1,704,433.19	3,987,527.05	3,987,527.05
Over/(Under) Recovery	-616,241.85	-643,733.18	-643,733.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,826,012.19	3,932,985.05	3,932,985.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-616,241.85	-643,733.18	-643,733.18
Total Projected Indirect 2006-2007 (Numerator)	2,442,254.04	4,576,718.23	4,576,718.23
Direct Costs	31,541,778.09	29,434,805.23	29,434,805.23
Rate for 2006-2007 **	7.74*	15.55*	15.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Adrian City School District
227 N. Winter Street
Adrian, MI 49221-2066

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	854,877.00	4,699,606.00	4,699,606.00
2002-2003 Fixed Carryforward	-272,960.00	-1,040,524.00	-1,040,524.00
Total Indirect Costs	1,127,837.00	5,740,130.00	5,740,130.00
2002-2003 Direct Costs	34,160,803.00	30,316,074.00	30,316,074.00
2004-2005 Rate	3.30*	18.93*	18.93**

Comparison:			
2004-2005 Actual Direct Costs	34,170,015.68	30,343,139.48	30,343,139.48
Indirect costs based on rate ** multiplied by actual direct costs	1,127,610.52	4,551,470.92	5,743,956.30
2004-2005 Actual Indirect Costs	1,580,391.06	5,407,267.26	5,407,267.26
2002-2003 Fixed Carry Forward	-272,960.00	-1,040,524.00	-1,040,524.00
Total Indirect Costs	1,853,351.06	6,447,791.26	6,447,791.26
Over/(Under) Recovery	-725,740.54	-1,896,320.34	-703,834.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,580,391.06	5,407,267.26	5,407,267.26
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-725,740.54	-1,896,320.34	-703,834.96
Total Projected Indirect 2006-2007 (Numerator)	2,306,131.60	7,303,587.60	6,111,102.22
Direct Costs	34,170,015.68	30,343,139.48	30,343,139.48
Rate for 2006-2007 **	6.75*	24.07*	20.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Addison Community Schools
219 N. Comstock Street
Addison, MI 49220-9753

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	167,221.00	1,107,823.00	1,107,823.00
2002-2003 Fixed Carryforward	-55,486.00	-351,511.00	-351,511.00
Total Indirect Costs	222,707.00	1,459,334.00	1,459,334.00
2002-2003 Direct Costs	8,873,812.00	7,933,210.00	7,933,210.00
2004-2005 Rate	2.51*	18.40*	18.40**

Comparison:			
2004-2005 Actual Direct Costs	8,155,642.21	6,999,935.12	6,999,935.12
Indirect costs based on rate ** multiplied by actual direct costs	204,706.62	1,049,990.27	1,287,988.06
2004-2005 Actual Indirect Costs	279,223.27	1,434,930.36	1,434,930.36
2002-2003 Fixed Carry Forward	-55,486.00	-351,511.00	-351,511.00
Total Indirect Costs	334,709.27	1,786,441.36	1,786,441.36
Over/(Under) Recovery	-130,002.65	-736,451.09	-498,453.30

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	279,223.27	1,434,930.36	1,434,930.36
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-130,002.65	-736,451.09	-498,453.30
Total Projected Indirect 2006-2007 (Numerator)	409,225.92	2,171,381.45	1,933,383.66
Direct Costs	8,155,642.21	6,999,935.12	6,999,935.12
Rate for 2006-2007 **	5.02*	31.02*	27.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Blissfield Community Schools
630 S. Lane Street
Blissfield, MI 49228-1278

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	247,377.00	1,218,446.00	1,218,446.00
2002-2003 Fixed Carryforward	-18,631.00	-196,479.00	-196,479.00
Total Indirect Costs	266,008.00	1,414,925.00	1,414,925.00
2002-2003 Direct Costs	9,213,892.00	8,242,823.00	8,242,823.00
2004-2005 Rate	2.89*	17.17*	17.17**

Comparison:			
2004-2005 Actual Direct Costs	9,989,190.66	8,937,370.87	8,937,370.87
Indirect costs based on rate ** multiplied by actual direct costs	288,687.61	1,340,605.63	1,534,546.58
2004-2005 Actual Indirect Costs	384,700.24	1,436,520.03	1,436,520.03
2002-2003 Fixed Carry Forward	-18,631.00	-196,479.00	-196,479.00
Total Indirect Costs	403,331.24	1,632,999.03	1,632,999.03
Over/(Under) Recovery	-114,643.63	-292,393.40	-98,452.45

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	384,700.24	1,436,520.03	1,436,520.03
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-114,643.63	-292,393.40	-98,452.45
Total Projected Indirect 2006-2007 (Numerator)	499,343.87	1,728,913.43	1,534,972.48
Direct Costs	9,989,190.66	8,937,370.87	8,937,370.87
Rate for 2006-2007 **	5.00*	19.34*	17.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Britton-Macon Area School District
201 College Avenue
Britton, MI 49229-9704

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	19,700.00	481,422.00	481,422.00
2002-2003 Fixed Carryforward	1,164.00	-16,337.00	-16,337.00
Total Indirect Costs	18,536.00	497,759.00	497,759.00
2002-2003 Direct Costs	3,863,698.00	3,401,976.00	3,401,976.00
2004-2005 Rate	0.48*	14.63*	14.63**

Comparison:			
2004-2005 Actual Direct Costs	3,847,450.31	3,386,282.50	3,386,282.50
Indirect costs based on rate ** multiplied by actual direct costs	18,467.76	495,413.13	495,413.13
2004-2005 Actual Indirect Costs	158,191.54	619,359.35	619,359.35
2002-2003 Fixed Carry Forward	1,164.00	-16,337.00	-16,337.00
Total Indirect Costs	157,027.54	635,696.35	635,696.35
Over/(Under) Recovery	-138,559.78	-140,283.22	-140,283.22

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	158,191.54	619,359.35	619,359.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-138,559.78	-140,283.22	-140,283.22
Total Projected Indirect 2006-2007 (Numerator)	296,751.32	759,642.57	759,642.57
Direct Costs	3,847,450.31	3,386,282.50	3,386,282.50
Rate for 2006-2007 **	7.71*	22.43*	22.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clinton Community Schools
341 E. Michigan Avenue
Clinton, MI 49236-9564

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	252,921.00	1,034,862.00	1,034,862.00
2002-2003 Fixed Carryforward	24,172.00	-8,709.00	-8,709.00
Total Indirect Costs	228,749.00	1,043,571.00	1,043,571.00
2002-2003 Direct Costs	7,866,996.00	7,085,055.00	7,085,055.00
2004-2005 Rate	2.91*	14.73*	14.73**

Comparison:			
2004-2005 Actual Direct Costs	8,397,647.48	7,535,876.71	7,535,876.71
Indirect costs based on rate ** multiplied by actual direct costs	244,371.54	1,110,034.64	1,110,034.64
2004-2005 Actual Indirect Costs	442,263.65	1,304,034.42	1,304,034.42
2002-2003 Fixed Carry Forward	24,172.00	-8,709.00	-8,709.00
Total Indirect Costs	418,091.65	1,312,743.42	1,312,743.42
Over/(Under) Recovery	-173,720.11	-202,708.78	-202,708.78

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	442,263.65	1,304,034.42	1,304,034.42
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-173,720.11	-202,708.78	-202,708.78
Total Projected Indirect 2006-2007 (Numerator)	615,983.76	1,506,743.20	1,506,743.20
Direct Costs	8,397,647.48	7,535,876.71	7,535,876.71
Rate for 2006-2007 **	7.34*	19.99*	19.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Deerfield Public Schools
P.O. Box 217
Deerfield, MI 49238-0217

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	9,352.00	281,649.00	281,649.00
2002-2003 Fixed Carryforward	-2,794.00	-12,570.00	-12,570.00
Total Indirect Costs	12,146.00	294,219.00	294,219.00
2002-2003 Direct Costs	2,981,117.00	2,708,820.00	2,708,820.00
2004-2005 Rate	0.41*	10.86*	10.86**

Comparison:			
2004-2005 Actual Direct Costs	2,892,757.61	2,635,262.26	2,635,262.26
Indirect costs based on rate ** multiplied by actual direct costs	11,860.31	286,189.48	286,189.48
2004-2005 Actual Indirect Costs	79,828.22	337,323.57	337,323.57
2002-2003 Fixed Carry Forward	-2,794.00	-12,570.00	-12,570.00
Total Indirect Costs	82,622.22	349,893.57	349,893.57
Over/(Under) Recovery	-70,761.91	-63,704.09	-63,704.09

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	79,828.22	337,323.57	337,323.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-70,761.91	-63,704.09	-63,704.09
Total Projected Indirect 2006-2007 (Numerator)	150,590.13	401,027.66	401,027.66
Direct Costs	2,892,757.61	2,635,262.26	2,635,262.26
Rate for 2006-2007 **	5.21*	15.22*	15.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hudson Area Schools
781 N. Maple Grove Avenue
Hudson, MI 49247-1197

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	760,352.00	760,352.00
2002-2003 Fixed Carryforward	0.00	1,549.00	1,549.00
Total Indirect Costs	0.00	758,803.00	758,803.00
2002-2003 Direct Costs	8,315,268.00	7,554,916.00	7,554,916.00
2004-2005 Rate	0.00*	10.04*	10.04**

Comparison:			
2004-2005 Actual Direct Costs	7,831,987.20	7,024,612.18	7,024,612.18
Indirect costs based on rate ** multiplied by actual direct costs	0.00	705,271.06	705,271.06
2004-2005 Actual Indirect Costs	118,932.35	926,307.37	926,307.37
2002-2003 Fixed Carry Forward	0.00	1,549.00	1,549.00
Total Indirect Costs	118,932.35	924,758.37	924,758.37
Over/(Under) Recovery	0.00	-219,487.31	-219,487.31

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	118,932.35	926,307.37	926,307.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-219,487.31	-219,487.31
Total Projected Indirect 2006-2007 (Numerator)	118,932.35	1,145,794.68	1,145,794.68
Direct Costs	7,831,987.20	7,024,612.18	7,024,612.18
Rate for 2006-2007 **	1.52*	16.31*	16.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Madison School District (Lenawee)
3498 Treat Highway
Adrian, MI 49221-9763

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	67,663.00	797,415.00	797,415.00
2002-2003 Fixed Carryforward	276,889.00	98,203.00	98,203.00
Total Indirect Costs	-209,226.00	699,212.00	699,212.00
2002-2003 Direct Costs	9,139,248.00	8,409,496.00	8,409,496.00
2004-2005 Rate	0.00*	8.31*	8.31**

Comparison:			
2004-2005 Actual Direct Costs	10,715,416.99	9,593,459.14	9,593,459.14
Indirect costs based on rate ** multiplied by actual direct costs	0.00	797,216.45	797,216.45
2004-2005 Actual Indirect Costs	74,760.33	1,196,718.18	1,196,718.18
2002-2003 Fixed Carry Forward	276,889.00	98,203.00	98,203.00
Total Indirect Costs	-202,128.67	1,098,515.18	1,098,515.18
Over/(Under) Recovery	0.00	-301,298.73	-301,298.73

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	74,760.33	1,196,718.18	1,196,718.18
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-301,298.73	-301,298.73
Total Projected Indirect 2006-2007 (Numerator)	74,760.33	1,498,016.91	1,498,016.91
Direct Costs	10,715,416.99	9,593,459.14	9,593,459.14
Rate for 2006-2007 **	0.70*	15.61*	15.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Morenci Area Schools
500 Page Street
Morenci, MI 49256-1230

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	762,931.00	762,931.00
2002-2003 Fixed Carryforward	0.00	22,366.00	22,366.00
Total Indirect Costs	0.00	740,565.00	740,565.00
2002-2003 Direct Costs	7,060,697.00	6,297,766.00	6,297,766.00
2004-2005 Rate	0.00*	11.76*	11.76**

Comparison:			
2004-2005 Actual Direct Costs	6,700,325.83	6,064,496.29	6,064,496.29
Indirect costs based on rate ** multiplied by actual direct costs	0.00	713,184.76	713,184.76
2004-2005 Actual Indirect Costs	243,097.93	878,927.47	878,927.47
2002-2003 Fixed Carry Forward	0.00	22,366.00	22,366.00
Total Indirect Costs	243,097.93	856,561.47	856,561.47
Over/(Under) Recovery	0.00	-143,376.71	-143,376.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	243,097.93	878,927.47	878,927.47
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-143,376.71	-143,376.71
Total Projected Indirect 2006-2007 (Numerator)	243,097.93	1,022,304.18	1,022,304.18
Direct Costs	6,700,325.83	6,064,496.29	6,064,496.29
Rate for 2006-2007 **	3.63*	16.86*	16.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265-0220

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	171,282.00	1,341,429.00	1,341,429.00
2002-2003 Fixed Carryforward	0.00	-38,316.00	-38,316.00
Total Indirect Costs	171,282.00	1,379,745.00	1,379,745.00
2002-2003 Direct Costs	12,434,999.00	11,264,852.00	11,264,852.00
2004-2005 Rate	1.38*	12.25*	12.25**

Comparison:			
2004-2005 Actual Direct Costs	13,434,089.17	12,152,826.99	12,152,826.99
Indirect costs based on rate ** multiplied by actual direct costs	185,390.43	1,488,721.31	1,488,721.31
2004-2005 Actual Indirect Costs	294,623.39	1,575,885.57	1,575,885.57
2002-2003 Fixed Carry Forward	0.00	-38,316.00	-38,316.00
Total Indirect Costs	294,623.39	1,614,201.57	1,614,201.57
Over/(Under) Recovery	-109,232.96	-125,480.26	-125,480.26

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	294,623.39	1,575,885.57	1,575,885.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-109,232.96	-125,480.26	-125,480.26
Total Projected Indirect 2006-2007 (Numerator)	403,856.35	1,701,365.83	1,701,365.83
Direct Costs	13,434,089.17	12,152,826.99	12,152,826.99
Rate for 2006-2007 **	3.01*	14.00*	14.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sand Creek Community Schools
6850 Sand Creek Highway
Sand Creek, MI 49279-9703

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	126,538.00	768,263.00	768,263.00
2002-2003 Fixed Carryforward	-347.00	-115,655.00	-115,655.00
Total Indirect Costs	126,885.00	883,918.00	883,918.00
2002-2003 Direct Costs	6,952,565.00	6,310,840.00	6,310,840.00
2004-2005 Rate	1.83*	14.01*	14.01**

Comparison:			
2004-2005 Actual Direct Costs	6,968,992.45	6,181,859.50	6,181,859.50
Indirect costs based on rate ** multiplied by actual direct costs	127,532.56	866,078.52	866,078.52
2004-2005 Actual Indirect Costs	99,070.53	886,203.48	886,203.48
2002-2003 Fixed Carry Forward	-347.00	-115,655.00	-115,655.00
Total Indirect Costs	99,417.53	1,001,858.48	1,001,858.48
Over/(Under) Recovery	28,115.03	-135,779.96	-135,779.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	99,070.53	886,203.48	886,203.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	28,115.03	-135,779.96	-135,779.96
Total Projected Indirect 2006-2007 (Numerator)	70,955.50	1,021,983.44	1,021,983.44
Direct Costs	6,968,992.45	6,181,859.50	6,181,859.50
Rate for 2006-2007 **	1.02*	16.53*	16.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 46140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Tecumseh Public Schools
212 N. Ottawa Street
Tecumseh, MI 49286-1399

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	282,634.00	3,040,457.00	3,040,457.00
2002-2003 Fixed Carryforward	35,508.00	-735,136.00	-735,136.00
Total Indirect Costs	247,126.00	3,775,593.00	3,775,593.00
2002-2003 Direct Costs	23,542,177.00	20,784,354.00	20,784,354.00
2004-2005 Rate	1.05*	18.17*	18.17**

Comparison:			
2004-2005 Actual Direct Costs	23,330,244.12	20,611,905.05	20,611,905.05
Indirect costs based on rate ** multiplied by actual direct costs	244,967.56	3,091,785.76	3,745,183.15
2004-2005 Actual Indirect Costs	1,259,110.16	3,977,449.23	3,977,449.23
2002-2003 Fixed Carry Forward	35,508.00	-735,136.00	-735,136.00
Total Indirect Costs	1,223,602.16	4,712,585.23	4,712,585.23
Over/(Under) Recovery	-978,634.60	-1,620,799.47	-967,402.08

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,259,110.16	3,977,449.23	3,977,449.23
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-978,634.60	-1,620,799.47	-967,402.08
Total Projected Indirect 2006-2007 (Numerator)	2,237,744.76	5,598,248.70	4,944,851.31
Direct Costs	23,330,244.12	20,611,905.05	20,611,905.05
Rate for 2006-2007 **	9.59*	27.16*	23.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 47000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Livingston ESA
1425 W. Grand River Avenue
Howell, MI 48843-1916

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	728,128.00	1,132,454.00	1,132,454.00
2002-2003 Fixed Carryforward	-84,123.00	-55,990.00	-55,990.00
Total Indirect Costs	812,251.00	1,188,444.00	1,188,444.00
2002-2003 Direct Costs	23,340,579.00	22,936,253.00	22,936,253.00
2004-2005 Rate	3.48*	5.18*	5.18**

Comparison:			
2004-2005 Actual Direct Costs	30,446,607.76	29,614,841.21	29,614,841.21
Indirect costs based on rate ** multiplied by actual direct costs	1,059,541.95	1,534,048.77	1,534,048.77
2004-2005 Actual Indirect Costs	1,478,292.61	2,310,059.16	2,310,059.16
2002-2003 Fixed Carry Forward	-84,123.00	-55,990.00	-55,990.00
Total Indirect Costs	1,562,415.61	2,366,049.16	2,366,049.16
Over/(Under) Recovery	-502,873.66	-832,000.39	-832,000.39

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,478,292.61	2,310,059.16	2,310,059.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-502,873.66	-832,000.39	-832,000.39
Total Projected Indirect 2006-2007 (Numerator)	1,981,166.27	3,142,059.55	3,142,059.55
Direct Costs	30,446,607.76	29,614,841.21	29,614,841.21
Rate for 2006-2007 **	6.51*	10.61*	10.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 47010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Brighton Area Schools
125 S. Church Street
Brighton, MI 48116-2403

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	723,987.00	7,551,254.00	7,551,254.00
2002-2003 Fixed Carryforward	48,113.00	-5,481,379.00	-5,481,379.00
Total Indirect Costs	675,874.00	13,032,633.00	13,032,633.00
2002-2003 Direct Costs	50,639,406.00	43,812,139.00	43,812,139.00
2004-2005 Rate	1.33*	29.75*	29.75**

Comparison:			
2004-2005 Actual Direct Costs	53,999,082.79	47,475,246.49	47,475,246.49
Indirect costs based on rate ** multiplied by actual direct costs	718,187.80	7,121,286.97	11,868,811.62
2004-2005 Actual Indirect Costs	1,348,268.31	7,872,104.61	7,872,104.61
2002-2003 Fixed Carry Forward	48,113.00	-5,481,379.00	-5,481,379.00
Total Indirect Costs	1,300,155.31	13,353,483.61	13,353,483.61
Over/(Under) Recovery	-581,967.51	-6,232,196.64	-1,484,671.99

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,348,268.31	7,872,104.61	7,872,104.61
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-581,967.51	-6,232,196.64	-1,484,671.99
Total Projected Indirect 2006-2007 (Numerator)	1,930,235.82	14,104,301.25	9,356,776.60
Direct Costs	53,999,082.79	47,475,246.49	47,475,246.49
Rate for 2006-2007 **	3.57*	29.71*	19.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 47030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fowlerville Community Schools
P.O. Box 769
Fowlerville, MI 48836-0769

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	207,959.00	2,405,559.00	2,405,559.00
2002-2003 Fixed Carryforward	103,197.00	75,094.00	75,094.00
Total Indirect Costs	104,762.00	2,330,465.00	2,330,465.00
2002-2003 Direct Costs	23,233,094.00	21,035,494.00	21,035,494.00
2004-2005 Rate	0.45*	11.08*	11.08**

Comparison:			
2004-2005 Actual Direct Costs	23,169,978.84	20,955,863.82	20,955,863.82
Indirect costs based on rate ** multiplied by actual direct costs	104,264.90	2,321,909.71	2,321,909.71
2004-2005 Actual Indirect Costs	659,449.91	2,873,564.93	2,873,564.93
2002-2003 Fixed Carry Forward	103,197.00	75,094.00	75,094.00
Total Indirect Costs	556,252.91	2,798,470.93	2,798,470.93
Over/(Under) Recovery	-451,988.01	-476,561.22	-476,561.22

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	659,449.91	2,873,564.93	2,873,564.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-451,988.01	-476,561.22	-476,561.22
Total Projected Indirect 2006-2007 (Numerator)	1,111,437.92	3,350,126.15	3,350,126.15
Direct Costs	23,169,978.84	20,955,863.82	20,955,863.82
Rate for 2006-2007 **	4.80*	15.99*	15.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 47060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hartland Consolidated Schools
9525 E. Highland Rd
Howell, MI 48843

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	527,873.00	4,033,461.00	4,033,461.00
2002-2003 Fixed Carryforward	59,499.00	187,040.00	187,040.00
Total Indirect Costs	468,374.00	3,846,421.00	3,846,421.00
2002-2003 Direct Costs	35,590,333.00	32,084,745.00	32,084,745.00
2004-2005 Rate	1.32*	11.99*	11.99**

Comparison:			
2004-2005 Actual Direct Costs	41,422,297.05	35,903,887.28	35,903,887.28
Indirect costs based on rate ** multiplied by actual direct costs	546,774.32	4,304,876.08	4,304,876.08
2004-2005 Actual Indirect Costs	1,018,051.36	6,536,461.13	6,536,461.13
2002-2003 Fixed Carry Forward	59,499.00	187,040.00	187,040.00
Total Indirect Costs	958,552.36	6,349,421.13	6,349,421.13
Over/(Under) Recovery	-411,778.04	-2,044,545.05	-2,044,545.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,018,051.36	6,536,461.13	6,536,461.13
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-411,778.04	-2,044,545.05	-2,044,545.05
Total Projected Indirect 2006-2007 (Numerator)	1,429,829.40	8,581,006.18	8,581,006.18
Direct Costs	41,422,297.05	35,903,887.28	35,903,887.28
Rate for 2006-2007 **	3.45*	23.90*	23.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 47070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Howell Public Schools
411 N. Highlander Way
Howell, MI 48843-1021

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,234,528.00	6,678,791.00	6,678,791.00
2002-2003 Fixed Carryforward	9,243.00	519,239.00	519,239.00
Total Indirect Costs	1,225,285.00	6,159,552.00	6,159,552.00
2002-2003 Direct Costs	57,495,188.00	52,050,925.00	52,050,925.00
2004-2005 Rate	2.13*	11.83*	11.83**

Comparison:			
2004-2005 Actual Direct Costs	59,054,633.30	53,442,218.22	53,442,218.22
Indirect costs based on rate ** multiplied by actual direct costs	1,257,863.69	6,322,214.42	6,322,214.42
2004-2005 Actual Indirect Costs	3,077,218.03	8,689,633.11	8,689,633.11
2002-2003 Fixed Carry Forward	9,243.00	519,239.00	519,239.00
Total Indirect Costs	3,067,975.03	8,170,394.11	8,170,394.11
Over/(Under) Recovery	-1,810,111.34	-1,848,179.69	-1,848,179.69

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,077,218.03	8,689,633.11	8,689,633.11
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,810,111.34	-1,848,179.69	-1,848,179.69
Total Projected Indirect 2006-2007 (Numerator)	4,887,329.37	10,537,812.80	10,537,812.80
Direct Costs	59,054,633.30	53,442,218.22	53,442,218.22
Rate for 2006-2007 **	8.28*	19.72*	19.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 47080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pinckney Community Schools
2130 East M-36
Pinckney, MI 48169

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	462,699.00	5,202,859.00	5,202,859.00
2002-2003 Fixed Carryforward	83,253.00	-1,277,477.00	-1,277,477.00
Total Indirect Costs	379,446.00	6,480,336.00	6,480,336.00
2002-2003 Direct Costs	35,917,891.00	31,177,731.00	31,177,731.00
2004-2005 Rate	1.06*	20.79*	20.79**

Comparison:			
2004-2005 Actual Direct Costs	35,237,281.73	31,521,196.48	31,521,196.48
Indirect costs based on rate ** multiplied by actual direct costs	373,515.19	4,728,179.47	6,553,256.75
2004-2005 Actual Indirect Costs	1,257,070.80	4,973,156.05	4,973,156.05
2002-2003 Fixed Carry Forward	83,253.00	-1,277,477.00	-1,277,477.00
Total Indirect Costs	1,173,817.80	6,250,633.05	6,250,633.05
Over/(Under) Recovery	-800,302.61	-1,522,453.58	302,623.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,257,070.80	4,973,156.05	4,973,156.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-800,302.61	-1,522,453.58	302,623.70
Total Projected Indirect 2006-2007 (Numerator)	2,057,373.41	6,495,609.63	4,670,532.35
Direct Costs	35,237,281.73	31,521,196.48	31,521,196.48
Rate for 2006-2007 **	5.84*	20.61*	14.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 47901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kensington Woods High School
3750 Cleary Drive
Howell, MI 48843-8542

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	152,430.00	236,645.00	236,645.00
2002-2003 Fixed Carryforward	0.00	-162,875.00	-162,875.00
Total Indirect Costs	152,430.00	399,520.00	399,520.00
2002-2003 Direct Costs	913,586.00	829,371.00	829,371.00
2004-2005 Rate	16.68*	48.17*	48.17**

Comparison:			
2004-2005 Actual Direct Costs	1,242,535.00	871,151.00	871,151.00
Indirect costs based on rate ** multiplied by actual direct costs	186,380.25	130,672.65	217,787.75
2004-2005 Actual Indirect Costs	50,686.00	422,070.00	422,070.00
2002-2003 Fixed Carry Forward	0.00	-162,875.00	-162,875.00
Total Indirect Costs	50,686.00	584,945.00	584,945.00
Over/(Under) Recovery	135,694.25	-454,272.35	-367,157.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	50,686.00	422,070.00	422,070.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	135,694.25	-454,272.35	-367,157.25
Total Projected Indirect 2006-2007 (Numerator)	-85,008.25	876,342.35	789,227.25
Direct Costs	1,242,535.00	871,151.00	871,151.00
Rate for 2006-2007 **	0.00*	100.60*	90.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 47902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Charyl Stockwell Academy
9758 E. Highland Road
Howell, MI 48843-9098

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	319,847.00	554,741.00	554,741.00
2002-2003 Fixed Carryforward	0.00	-343,401.00	-343,401.00
Total Indirect Costs	319,847.00	898,142.00	898,142.00
2002-2003 Direct Costs	2,401,908.00	2,167,014.00	2,167,014.00
2004-2005 Rate	13.32*	41.45*	41.45**

Comparison:			
2004-2005 Actual Direct Costs	3,253,805.10	2,638,673.10	2,638,673.10
Indirect costs based on rate ** multiplied by actual direct costs	433,406.84	395,800.97	659,668.28
2004-2005 Actual Indirect Costs	70,891.00	686,023.00	686,023.00
2002-2003 Fixed Carry Forward	0.00	-343,401.00	-343,401.00
Total Indirect Costs	70,891.00	1,029,424.00	1,029,424.00
Over/(Under) Recovery	362,515.84	-633,623.03	-369,755.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	70,891.00	686,023.00	686,023.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	362,515.84	-633,623.03	-369,755.72
Total Projected Indirect 2006-2007 (Numerator)	-291,624.84	1,319,646.03	1,055,778.72
Direct Costs	3,253,805.10	2,638,673.10	2,638,673.10
Rate for 2006-2007 **	0.00*	50.01*	40.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 48040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Tahquamenon Area Schools
700 Newberry Avenue
Newberry, MI 49868-1598

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	236,186.00	863,287.00	863,287.00
2002-2003 Fixed Carryforward	94,146.00	118,057.00	118,057.00
Total Indirect Costs	142,040.00	745,230.00	745,230.00
2002-2003 Direct Costs	9,135,093.00	8,507,992.00	8,507,992.00
2004-2005 Rate	1.55*	8.76*	8.76**

Comparison:			
2004-2005 Actual Direct Costs	9,696,414.45	8,909,185.19	8,909,185.19
Indirect costs based on rate ** multiplied by actual direct costs	150,294.42	780,444.62	780,444.62
2004-2005 Actual Indirect Costs	223,991.31	1,011,220.57	1,011,220.57
2002-2003 Fixed Carry Forward	94,146.00	118,057.00	118,057.00
Total Indirect Costs	129,845.31	893,163.57	893,163.57
Over/(Under) Recovery	20,449.11	-112,718.95	-112,718.95

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	223,991.31	1,011,220.57	1,011,220.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	20,449.11	-112,718.95	-112,718.95
Total Projected Indirect 2006-2007 (Numerator)	203,542.20	1,123,939.52	1,123,939.52
Direct Costs	9,696,414.45	8,909,185.19	8,909,185.19
Rate for 2006-2007 **	2.10*	12.62*	12.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 49010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Ignace Area Schools
840 Portage Road
St. Ignace, MI 49781-9691

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	123,016.00	770,682.00	770,682.00
2002-2003 Fixed Carryforward	-9,576.00	3,782.00	3,782.00
Total Indirect Costs	132,592.00	766,900.00	766,900.00
2002-2003 Direct Costs	6,269,141.00	5,621,475.00	5,621,475.00
2004-2005 Rate	2.11*	13.64*	13.64**

Comparison:			
2004-2005 Actual Direct Costs	6,448,352.31	5,815,365.35	5,815,365.35
Indirect costs based on rate ** multiplied by actual direct costs	136,060.23	793,215.83	793,215.83
2004-2005 Actual Indirect Costs	166,331.05	799,318.01	799,318.01
2002-2003 Fixed Carry Forward	-9,576.00	3,782.00	3,782.00
Total Indirect Costs	175,907.05	795,536.01	795,536.01
Over/(Under) Recovery	-39,846.82	-2,320.18	-2,320.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	166,331.05	799,318.01	799,318.01
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-39,846.82	-2,320.18	-2,320.18
Total Projected Indirect 2006-2007 (Numerator)	206,177.87	801,638.19	801,638.19
Direct Costs	6,448,352.31	5,815,365.35	5,815,365.35
Rate for 2006-2007 **	3.20*	13.78*	13.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 49020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775-0876

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	8,637.00	10,509.00	10,509.00
2002-2003 Fixed Carryforward	-2,772.00	-7,076.00	-7,076.00
Total Indirect Costs	11,409.00	17,585.00	17,585.00
2002-2003 Direct Costs	53,323.00	51,451.00	51,451.00
2004-2005 Rate	21.40*	34.18*	34.18**

Comparison:			
2004-2005 Actual Direct Costs	72,351.12	63,510.34	63,510.34
Indirect costs based on rate ** multiplied by actual direct costs	10,852.67	9,526.55	15,877.59
2004-2005 Actual Indirect Costs	4,818.71	13,659.49	13,659.49
2002-2003 Fixed Carry Forward	-2,772.00	-7,076.00	-7,076.00
Total Indirect Costs	7,590.71	20,735.49	20,735.49
Over/(Under) Recovery	3,261.96	-11,208.94	-4,857.90

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,818.71	13,659.49	13,659.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	3,261.96	-11,208.94	-4,857.90
Total Projected Indirect 2006-2007 (Numerator)	1,556.75	24,868.43	18,517.39
Direct Costs	72,351.12	63,510.34	63,510.34
Rate for 2006-2007 **	2.15*	39.16*	29.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 49040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719-0366

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	82,560.00	477,333.00	477,333.00
2002-2003 Fixed Carryforward	0.00	-385,589.00	-385,589.00
Total Indirect Costs	82,560.00	862,922.00	862,922.00
2002-2003 Direct Costs	3,689,570.00	3,294,797.00	3,294,797.00
2004-2005 Rate	2.24*	26.19*	26.19**

Comparison:			
2004-2005 Actual Direct Costs	3,429,562.52	3,057,600.91	3,057,600.91
Indirect costs based on rate ** multiplied by actual direct costs	76,822.20	458,640.14	764,400.23
2004-2005 Actual Indirect Costs	223,055.23	595,016.84	595,016.84
2002-2003 Fixed Carry Forward	0.00	-385,589.00	-385,589.00
Total Indirect Costs	223,055.23	980,605.84	980,605.84
Over/(Under) Recovery	-146,233.03	-521,965.70	-216,205.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	223,055.23	595,016.84	595,016.84
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-146,233.03	-521,965.70	-216,205.61
Total Projected Indirect 2006-2007 (Numerator)	369,288.26	1,116,982.54	811,222.45
Direct Costs	3,429,562.52	3,057,600.91	3,057,600.91
Rate for 2006-2007 **	10.77*	36.53*	26.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 49055
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Engadine Consolidated Schools
W13920 Melville Street
Engadine, MI 49827-9501

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	75,273.00	312,354.00	312,354.00
2002-2003 Fixed Carryforward	7,404.00	-21,541.00	-21,541.00
Total Indirect Costs	67,869.00	333,895.00	333,895.00
2002-2003 Direct Costs	2,507,768.00	2,270,687.00	2,270,687.00
2004-2005 Rate	2.71*	14.70*	14.70**

Comparison:			
2004-2005 Actual Direct Costs	2,475,871.25	2,211,708.41	2,211,708.41
Indirect costs based on rate ** multiplied by actual direct costs	67,096.11	325,121.14	325,121.14
2004-2005 Actual Indirect Costs	128,915.28	393,078.12	393,078.12
2002-2003 Fixed Carry Forward	7,404.00	-21,541.00	-21,541.00
Total Indirect Costs	121,511.28	414,619.12	414,619.12
Over/(Under) Recovery	-54,415.17	-89,497.98	-89,497.98

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	128,915.28	393,078.12	393,078.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-54,415.17	-89,497.98	-89,497.98
Total Projected Indirect 2006-2007 (Numerator)	183,330.45	482,576.10	482,576.10
Direct Costs	2,475,871.25	2,211,708.41	2,211,708.41
Rate for 2006-2007 **	7.40*	21.82*	21.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 49070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Moran Township School District
300 Gros Cap Road
St. Ignace, MI 49781-9699

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	66,711.00	66,711.00
2002-2003 Fixed Carryforward	91,006.00	-42,298.00	-42,298.00
Total Indirect Costs	-91,006.00	109,009.00	109,009.00
2002-2003 Direct Costs	1,017,064.00	950,353.00	950,353.00
2004-2005 Rate	0.00*	11.47*	11.47**

Comparison:			
2004-2005 Actual Direct Costs	864,302.60	794,282.64	794,282.64
Indirect costs based on rate ** multiplied by actual direct costs	0.00	91,104.22	91,104.22
2004-2005 Actual Indirect Costs	30,567.72	100,587.68	100,587.68
2002-2003 Fixed Carry Forward	91,006.00	-42,298.00	-42,298.00
Total Indirect Costs	-60,438.28	142,885.68	142,885.68
Over/(Under) Recovery	0.00	-51,781.46	-51,781.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	30,567.72	100,587.68	100,587.68
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-51,781.46	-51,781.46
Total Projected Indirect 2006-2007 (Numerator)	30,567.72	152,369.14	152,369.14
Direct Costs	864,302.60	794,282.64	794,282.64
Rate for 2006-2007 **	3.54*	19.18*	19.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 49110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757-0340

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	130,034.00	130,034.00
2002-2003 Fixed Carryforward	0.00	-29,461.00	-29,461.00
Total Indirect Costs	0.00	159,495.00	159,495.00
2002-2003 Direct Costs	1,081,951.00	951,917.00	951,917.00
2004-2005 Rate	0.00*	16.76*	16.76**

Comparison:			
2004-2005 Actual Direct Costs	1,105,486.61	971,412.99	971,412.99
Indirect costs based on rate ** multiplied by actual direct costs	0.00	145,711.95	162,808.82
2004-2005 Actual Indirect Costs	10,486.26	144,559.88	144,559.88
2002-2003 Fixed Carry Forward	0.00	-29,461.00	-29,461.00
Total Indirect Costs	10,486.26	174,020.88	174,020.88
Over/(Under) Recovery	0.00	-28,308.93	-11,212.06

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	10,486.26	144,559.88	144,559.88
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-28,308.93	-11,212.06
Total Projected Indirect 2006-2007 (Numerator)	10,486.26	172,868.81	155,771.94
Direct Costs	1,105,486.61	971,412.99	971,412.99
Rate for 2006-2007 **	0.95*	17.80*	16.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Macomb ISD
44001 Garfield Road
Clinton Township, MI 48038-1100

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,882,118.00	7,981,471.00	7,981,471.00
2002-2003 Fixed Carryforward	948,979.00	512,869.00	512,869.00
Total Indirect Costs	1,933,139.00	7,468,602.00	7,468,602.00
2002-2003 Direct Costs	74,935,438.00	69,836,085.00	69,836,085.00
2004-2005 Rate	2.58*	10.69*	10.69**

Comparison:			
2004-2005 Actual Direct Costs	118,814,309.06	113,349,209.57	113,349,209.57
Indirect costs based on rate ** multiplied by actual direct costs	3,065,409.17	12,117,030.50	12,117,030.50
2004-2005 Actual Indirect Costs	3,663,831.01	9,128,930.50	9,128,930.50
2002-2003 Fixed Carry Forward	948,979.00	512,869.00	512,869.00
Total Indirect Costs	2,714,852.01	8,616,061.50	8,616,061.50
Over/(Under) Recovery	350,557.16	3,500,969.00	3,500,969.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,663,831.01	9,128,930.50	9,128,930.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	350,557.16	3,500,969.00	3,500,969.00
Total Projected Indirect 2006-2007 (Numerator)	3,313,273.85	5,627,961.50	5,627,961.50
Direct Costs	118,814,309.06	113,349,209.57	113,349,209.57
Rate for 2006-2007 **	2.79*	4.97*	4.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Center Line Public Schools
26400 Arsenal Street
Center Line, MI 48015-1600

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	104,064.00	3,528,725.00	3,528,725.00
2002-2003 Fixed Carryforward	38,269.00	-658,610.00	-658,610.00
Total Indirect Costs	65,795.00	4,187,335.00	4,187,335.00
2002-2003 Direct Costs	28,197,380.00	24,772,719.00	24,772,719.00
2004-2005 Rate	0.23*	16.90*	16.90**

Comparison:			
2004-2005 Actual Direct Costs	31,619,643.27	27,674,139.42	27,674,139.42
Indirect costs based on rate ** multiplied by actual direct costs	72,725.18	4,151,120.91	4,676,929.56
2004-2005 Actual Indirect Costs	799,883.73	4,745,387.58	4,745,387.58
2002-2003 Fixed Carry Forward	38,269.00	-658,610.00	-658,610.00
Total Indirect Costs	761,614.73	5,403,997.58	5,403,997.58
Over/(Under) Recovery	-688,889.55	-1,252,876.67	-727,068.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	799,883.73	4,745,387.58	4,745,387.58
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-688,889.55	-1,252,876.67	-727,068.02
Total Projected Indirect 2006-2007 (Numerator)	1,488,773.28	5,998,264.25	5,472,455.60
Direct Costs	31,619,643.27	27,674,139.42	27,674,139.42
Rate for 2006-2007 **	4.71*	21.67*	19.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

East Detroit Public Schools
15115 Deerfield Avenue
Eastpointe, MI 48021-1515

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,186,402.00	7,151,304.00	7,151,304.00
2002-2003 Fixed Carryforward	-271,695.00	-4,487,390.00	-4,487,390.00
Total Indirect Costs	1,458,097.00	11,638,694.00	11,638,694.00
2002-2003 Direct Costs	49,187,335.00	43,222,433.00	43,222,433.00
2004-2005 Rate	2.96*	26.93*	26.93**

Comparison:			
2004-2005 Actual Direct Costs	48,917,924.96	41,860,010.55	41,860,010.55
Indirect costs based on rate ** multiplied by actual direct costs	1,447,970.58	6,279,001.58	10,465,002.64
2004-2005 Actual Indirect Costs	1,380,745.59	8,438,660.00	8,438,660.00
2002-2003 Fixed Carry Forward	-271,695.00	-4,487,390.00	-4,487,390.00
Total Indirect Costs	1,652,440.59	12,926,050.00	12,926,050.00
Over/(Under) Recovery	-204,470.01	-6,647,048.42	-2,461,047.36

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,380,745.59	8,438,660.00	8,438,660.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-204,470.01	-6,647,048.42	-2,461,047.36
Total Projected Indirect 2006-2007 (Numerator)	1,585,215.60	15,085,708.42	10,899,707.36
Direct Costs	48,917,924.96	41,860,010.55	41,860,010.55
Rate for 2006-2007 **	3.24*	36.04*	26.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Roseville Community Schools
18975 Church Street
Roseville, MI 48066-3952

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,080,751.00	7,713,773.00	7,713,773.00
2002-2003 Fixed Carryforward	165,801.00	-5,126,992.00	-5,126,992.00
Total Indirect Costs	914,950.00	12,840,765.00	12,840,765.00
2002-2003 Direct Costs	52,108,783.00	45,475,761.00	45,475,761.00
2004-2005 Rate	1.76*	28.24*	28.24**

Comparison:			
2004-2005 Actual Direct Costs	55,503,163.76	48,557,341.75	48,557,341.75
Indirect costs based on rate ** multiplied by actual direct costs	976,855.68	7,283,601.26	12,139,335.44
2004-2005 Actual Indirect Costs	1,896,697.16	8,842,519.17	8,842,519.17
2002-2003 Fixed Carry Forward	165,801.00	-5,126,992.00	-5,126,992.00
Total Indirect Costs	1,730,896.16	13,969,511.17	13,969,511.17
Over/(Under) Recovery	-754,040.48	-6,685,909.91	-1,830,175.73

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,896,697.16	8,842,519.17	8,842,519.17
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-754,040.48	-6,685,909.91	-1,830,175.73
Total Projected Indirect 2006-2007 (Numerator)	2,650,737.64	15,528,429.08	10,672,694.90
Direct Costs	55,503,163.76	48,557,341.75	48,557,341.75
Rate for 2006-2007 **	4.78*	31.98*	21.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Anchor Bay School District
52801 Ashley Street
New Baltimore, MI 48047-3277

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	715,521.00	5,174,572.00	5,174,572.00
2002-2003 Fixed Carryforward	-110,608.00	-556,826.00	-556,826.00
Total Indirect Costs	826,129.00	5,731,398.00	5,731,398.00
2002-2003 Direct Costs	44,142,804.00	39,683,753.00	39,683,753.00
2004-2005 Rate	1.87*	14.44*	14.44**

Comparison:			
2004-2005 Actual Direct Costs	51,404,278.77	44,840,137.11	44,840,137.11
Indirect costs based on rate ** multiplied by actual direct costs	961,260.01	6,474,915.80	6,474,915.80
2004-2005 Actual Indirect Costs	917,513.13	7,481,654.79	7,481,654.79
2002-2003 Fixed Carry Forward	-110,608.00	-556,826.00	-556,826.00
Total Indirect Costs	1,028,121.13	8,038,480.79	8,038,480.79
Over/(Under) Recovery	-66,861.12	-1,563,564.99	-1,563,564.99

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	917,513.13	7,481,654.79	7,481,654.79
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-66,861.12	-1,563,564.99	-1,563,564.99
Total Projected Indirect 2006-2007 (Numerator)	984,374.25	9,045,219.78	9,045,219.78
Direct Costs	51,404,278.77	44,840,137.11	44,840,137.11
Rate for 2006-2007 **	1.91*	20.17*	20.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Armada Area Schools
74500 Burk Street
Armada, MI 48005-3314

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	742,573.00	1,915,304.00	1,915,304.00
2002-2003 Fixed Carryforward	-346,226.00	-379,099.00	-379,099.00
Total Indirect Costs	1,088,799.00	2,294,403.00	2,294,403.00
2002-2003 Direct Costs	14,789,058.00	13,616,327.00	13,616,327.00
2004-2005 Rate	7.36*	16.85*	16.85**

Comparison:			
2004-2005 Actual Direct Costs	15,211,276.46	13,714,353.67	13,714,353.67
Indirect costs based on rate ** multiplied by actual direct costs	1,119,549.95	2,057,153.05	2,310,868.59
2004-2005 Actual Indirect Costs	697,414.74	2,194,337.53	2,194,337.53
2002-2003 Fixed Carry Forward	-346,226.00	-379,099.00	-379,099.00
Total Indirect Costs	1,043,640.74	2,573,436.53	2,573,436.53
Over/(Under) Recovery	75,909.21	-516,283.48	-262,567.94

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	697,414.74	2,194,337.53	2,194,337.53
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	75,909.21	-516,283.48	-262,567.94
Total Projected Indirect 2006-2007 (Numerator)	621,505.53	2,710,621.01	2,456,905.47
Direct Costs	15,211,276.46	13,714,353.67	13,714,353.67
Rate for 2006-2007 **	4.09*	19.76*	17.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clintondale Community Schools
35100 Little Mack Avenue
Clinton Township, MI 48035-2633

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	854,284.00	3,652,217.00	3,652,217.00
2002-2003 Fixed Carryforward	-97,069.00	42,606.00	42,606.00
Total Indirect Costs	951,353.00	3,609,611.00	3,609,611.00
2002-2003 Direct Costs	30,380,725.00	27,582,792.00	27,582,792.00
2004-2005 Rate	3.13*	13.09*	13.09**

Comparison:			
2004-2005 Actual Direct Costs	29,907,558.70	26,128,861.13	26,128,861.13
Indirect costs based on rate ** multiplied by actual direct costs	936,106.59	3,420,267.92	3,420,267.92
2004-2005 Actual Indirect Costs	1,624,239.00	5,402,936.57	5,402,936.57
2002-2003 Fixed Carry Forward	-97,069.00	42,606.00	42,606.00
Total Indirect Costs	1,721,308.00	5,360,330.57	5,360,330.57
Over/(Under) Recovery	-785,201.41	-1,940,062.65	-1,940,062.65

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,624,239.00	5,402,936.57	5,402,936.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-785,201.41	-1,940,062.65	-1,940,062.65
Total Projected Indirect 2006-2007 (Numerator)	2,409,440.41	7,342,999.22	7,342,999.22
Direct Costs	29,907,558.70	26,128,861.13	26,128,861.13
Rate for 2006-2007 **	8.06*	28.10*	28.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Chippewa Valley Schools
19120 Cass Avenue
Clinton Township, MI 48038-2301

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,991,693.00	11,911,642.00	11,911,642.00
2002-2003 Fixed Carryforward	262,874.00	-713,144.00	-713,144.00
Total Indirect Costs	2,728,819.00	12,624,786.00	12,624,786.00
2002-2003 Direct Costs	93,946,756.00	85,026,807.00	85,026,807.00
2004-2005 Rate	2.90*	14.85*	14.85**

Comparison:			
2004-2005 Actual Direct Costs	104,962,322.98	95,310,814.70	95,310,814.70
Indirect costs based on rate ** multiplied by actual direct costs	3,043,907.37	14,153,655.98	14,153,655.98
2004-2005 Actual Indirect Costs	3,328,930.12	12,980,438.40	12,980,438.40
2002-2003 Fixed Carry Forward	262,874.00	-713,144.00	-713,144.00
Total Indirect Costs	3,066,056.12	13,693,582.40	13,693,582.40
Over/(Under) Recovery	-22,148.75	460,073.58	460,073.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,328,930.12	12,980,438.40	12,980,438.40
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-22,148.75	460,073.58	460,073.58
Total Projected Indirect 2006-2007 (Numerator)	3,351,078.87	12,520,364.82	12,520,364.82
Direct Costs	104,962,322.98	95,310,814.70	95,310,814.70
Rate for 2006-2007 **	3.19*	13.14*	13.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fitzgerald Public Schools
23200 Ryan Road
Warren, MI 48091-1999

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	447,946.00	5,299,149.00	5,299,149.00
2002-2003 Fixed Carryforward	-14,321.00	-6,635,923.00	-6,635,923.00
Total Indirect Costs	462,267.00	11,935,072.00	11,935,072.00
2002-2003 Direct Costs	29,068,689.00	24,217,486.00	24,217,486.00
2004-2005 Rate	1.59*	49.28*	49.28**

Comparison:			
2004-2005 Actual Direct Costs	27,506,994.15	23,112,684.67	23,112,684.67
Indirect costs based on rate ** multiplied by actual direct costs	437,361.21	3,466,902.70	5,778,171.17
2004-2005 Actual Indirect Costs	582,081.88	4,976,391.36	4,976,391.36
2002-2003 Fixed Carry Forward	-14,321.00	-6,635,923.00	-6,635,923.00
Total Indirect Costs	596,402.88	11,612,314.36	11,612,314.36
Over/(Under) Recovery	-159,041.67	-8,145,411.66	-5,834,143.19

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	582,081.88	4,976,391.36	4,976,391.36
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-159,041.67	-8,145,411.66	-5,834,143.19
Total Projected Indirect 2006-2007 (Numerator)	741,123.55	13,121,803.02	10,810,534.55
Direct Costs	27,506,994.15	23,112,684.67	23,112,684.67
Rate for 2006-2007 **	2.69*	56.77*	46.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fraser Public Schools
33466 Garfield Road
Fraser, MI 48026-1892

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	689,551.00	5,716,565.00	5,716,565.00
2002-2003 Fixed Carryforward	-86,718.00	-494,647.00	-494,647.00
Total Indirect Costs	776,269.00	6,211,212.00	6,211,212.00
2002-2003 Direct Costs	42,454,035.00	37,427,021.00	37,427,021.00
2004-2005 Rate	1.83*	16.60*	16.60**

Comparison:			
2004-2005 Actual Direct Costs	43,048,226.72	38,112,370.78	38,112,370.78
Indirect costs based on rate ** multiplied by actual direct costs	787,782.55	5,716,855.62	6,326,653.55
2004-2005 Actual Indirect Costs	1,573,017.72	6,508,873.66	6,508,873.66
2002-2003 Fixed Carry Forward	-86,718.00	-494,647.00	-494,647.00
Total Indirect Costs	1,659,735.72	7,003,520.66	7,003,520.66
Over/(Under) Recovery	-871,953.17	-1,286,665.04	-676,867.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,573,017.72	6,508,873.66	6,508,873.66
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-871,953.17	-1,286,665.04	-676,867.11
Total Projected Indirect 2006-2007 (Numerator)	2,444,970.89	7,795,538.70	7,185,740.77
Direct Costs	43,048,226.72	38,112,370.78	38,112,370.78
Rate for 2006-2007 **	5.68*	20.45*	18.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lake Shore Public Schools (Macomb)
28850 Harper Avenue
St. Clair Shores, MI 48081-1249

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	573,324.00	4,348,380.00	4,348,380.00
2002-2003 Fixed Carryforward	215,277.00	-7,223,233.00	-7,223,233.00
Total Indirect Costs	358,047.00	11,571,613.00	11,571,613.00
2002-2003 Direct Costs	30,619,741.00	26,844,685.00	26,844,685.00
2004-2005 Rate	1.17*	43.11*	43.11**

Comparison:			
2004-2005 Actual Direct Costs	30,486,040.12	26,824,874.41	26,824,874.41
Indirect costs based on rate ** multiplied by actual direct costs	356,686.67	4,023,731.16	6,706,218.60
2004-2005 Actual Indirect Costs	1,698,508.21	5,359,673.92	5,359,673.92
2002-2003 Fixed Carry Forward	215,277.00	-7,223,233.00	-7,223,233.00
Total Indirect Costs	1,483,231.21	12,582,906.92	12,582,906.92
Over/(Under) Recovery	-1,126,544.54	-8,559,175.76	-5,876,688.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,698,508.21	5,359,673.92	5,359,673.92
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,126,544.54	-8,559,175.76	-5,876,688.32
Total Projected Indirect 2006-2007 (Numerator)	2,825,052.75	13,918,849.68	11,236,362.24
Direct Costs	30,486,040.12	26,824,874.41	26,824,874.41
Rate for 2006-2007 **	9.27*	51.89*	41.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lakeview Public Schools (Macomb)
20300 Statler Street
St. Clair Shores, MI 48081-2181

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	529,675.00	3,685,744.00	3,685,744.00
2002-2003 Fixed Carryforward	12,747.00	-3,059,098.00	-3,059,098.00
Total Indirect Costs	516,928.00	6,744,842.00	6,744,842.00
2002-2003 Direct Costs	22,657,938.00	19,501,869.00	19,501,869.00
2004-2005 Rate	2.28*	34.59*	34.59**

Comparison:			
2004-2005 Actual Direct Costs	23,364,103.14	20,708,544.99	20,708,544.99
Indirect costs based on rate ** multiplied by actual direct costs	532,701.55	3,106,281.75	5,177,136.25
2004-2005 Actual Indirect Costs	849,330.55	3,504,888.70	3,504,888.70
2002-2003 Fixed Carry Forward	12,747.00	-3,059,098.00	-3,059,098.00
Total Indirect Costs	836,583.55	6,563,986.70	6,563,986.70
Over/(Under) Recovery	-303,882.00	-3,457,704.95	-1,386,850.45

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	849,330.55	3,504,888.70	3,504,888.70
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-303,882.00	-3,457,704.95	-1,386,850.45
Total Projected Indirect 2006-2007 (Numerator)	1,153,212.55	6,962,593.65	4,891,739.15
Direct Costs	23,364,103.14	20,708,544.99	20,708,544.99
Rate for 2006-2007 **	4.94*	33.62*	23.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

L'Anse Creuse Public Schools
36727 Jefferson Avenue
Harrison Township, MI 48045-2917

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,277,299.00	11,801,693.00	11,801,693.00
2002-2003 Fixed Carryforward	-12,349.00	162,946.00	162,946.00
Total Indirect Costs	3,289,648.00	11,638,747.00	11,638,747.00
2002-2003 Direct Costs	89,326,295.00	80,801,901.00	80,801,901.00
2004-2005 Rate	3.68*	14.40*	14.40**

Comparison:			
2004-2005 Actual Direct Costs	89,334,694.18	80,256,060.93	80,256,060.93
Indirect costs based on rate ** multiplied by actual direct costs	3,287,516.75	11,556,872.77	11,556,872.77
2004-2005 Actual Indirect Costs	4,688,223.69	13,766,856.94	13,766,856.94
2002-2003 Fixed Carry Forward	-12,349.00	162,946.00	162,946.00
Total Indirect Costs	4,700,572.69	13,603,910.94	13,603,910.94
Over/(Under) Recovery	-1,413,055.94	-2,047,038.17	-2,047,038.17

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,688,223.69	13,766,856.94	13,766,856.94
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,413,055.94	-2,047,038.17	-2,047,038.17
Total Projected Indirect 2006-2007 (Numerator)	6,101,279.63	15,813,895.11	15,813,895.11
Direct Costs	89,334,694.18	80,256,060.93	80,256,060.93
Rate for 2006-2007 **	6.83*	19.70*	19.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mt. Clemens Community School District
167 Cass Avenue
Mt. Clemens, MI 48043-2297

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	762,064.00	3,304,366.00	3,304,366.00
2002-2003 Fixed Carryforward	-315,419.00	-45,034.00	-45,034.00
Total Indirect Costs	1,077,483.00	3,349,400.00	3,349,400.00
2002-2003 Direct Costs	30,614,591.00	28,072,289.00	28,072,289.00
2004-2005 Rate	3.52*	11.93*	11.93**

Comparison:			
2004-2005 Actual Direct Costs	29,205,446.29	25,963,789.18	25,963,789.18
Indirect costs based on rate ** multiplied by actual direct costs	1,028,031.71	3,097,480.05	3,097,480.05
2004-2005 Actual Indirect Costs	904,959.39	4,146,616.50	4,146,616.50
2002-2003 Fixed Carry Forward	-315,419.00	-45,034.00	-45,034.00
Total Indirect Costs	1,220,378.39	4,191,650.50	4,191,650.50
Over/(Under) Recovery	-192,346.68	-1,094,170.45	-1,094,170.45

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	904,959.39	4,146,616.50	4,146,616.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-192,346.68	-1,094,170.45	-1,094,170.45
Total Projected Indirect 2006-2007 (Numerator)	1,097,306.07	5,240,786.95	5,240,786.95
Direct Costs	29,205,446.29	25,963,789.18	25,963,789.18
Rate for 2006-2007 **	3.76*	20.18*	20.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048-2000

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	185,805.00	1,311,029.00	1,311,029.00
2002-2003 Fixed Carryforward	-109,330.00	-210,926.00	-210,926.00
Total Indirect Costs	295,135.00	1,521,955.00	1,521,955.00
2002-2003 Direct Costs	9,200,081.00	8,074,857.00	8,074,857.00
2004-2005 Rate	3.21*	18.85*	18.85**

Comparison:			
2004-2005 Actual Direct Costs	9,898,441.03	8,763,284.62	8,763,284.62
Indirect costs based on rate ** multiplied by actual direct costs	317,739.96	1,314,492.69	1,651,879.15
2004-2005 Actual Indirect Costs	223,693.79	1,358,850.20	1,358,850.20
2002-2003 Fixed Carry Forward	-109,330.00	-210,926.00	-210,926.00
Total Indirect Costs	333,023.79	1,569,776.20	1,569,776.20
Over/(Under) Recovery	-15,283.83	-255,283.51	82,102.95

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	223,693.79	1,358,850.20	1,358,850.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-15,283.83	-255,283.51	82,102.95
Total Projected Indirect 2006-2007 (Numerator)	238,977.62	1,614,133.71	1,276,747.25
Direct Costs	9,898,441.03	8,763,284.62	8,763,284.62
Rate for 2006-2007 **	2.41*	18.42*	14.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50180
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Richmond Community Schools
68931 S. Main Street
Richmond, MI 48062-1527

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	476,704.00	1,842,969.00	1,842,969.00
2002-2003 Fixed Carryforward	-59,655.00	-103,025.00	-103,025.00
Total Indirect Costs	536,359.00	1,945,994.00	1,945,994.00
2002-2003 Direct Costs	14,095,780.00	12,729,515.00	12,729,515.00
2004-2005 Rate	3.81*	15.29*	15.29**

Comparison:			
2004-2005 Actual Direct Costs	15,159,201.17	13,786,352.33	13,786,352.33
Indirect costs based on rate ** multiplied by actual direct costs	577,565.56	2,067,952.85	2,107,933.27
2004-2005 Actual Indirect Costs	813,099.71	2,185,948.55	2,185,948.55
2002-2003 Fixed Carry Forward	-59,655.00	-103,025.00	-103,025.00
Total Indirect Costs	872,754.71	2,288,973.55	2,288,973.55
Over/(Under) Recovery	-295,189.15	-221,020.70	-181,040.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	813,099.71	2,185,948.55	2,185,948.55
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-295,189.15	-221,020.70	-181,040.28
Total Projected Indirect 2006-2007 (Numerator)	1,108,288.86	2,406,969.25	2,366,988.83
Direct Costs	15,159,201.17	13,786,352.33	13,786,352.33
Rate for 2006-2007 **	7.31*	17.46*	17.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50190
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Romeo Community Schools
316 N. Main Street
Romeo, MI 48065-4621

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	948,141.00	5,810,618.00	5,810,618.00
2002-2003 Fixed Carryforward	54,220.00	-734,690.00	-734,690.00
Total Indirect Costs	893,921.00	6,545,308.00	6,545,308.00
2002-2003 Direct Costs	41,183,217.00	36,320,740.00	36,320,740.00
2004-2005 Rate	2.17*	18.02*	18.02**

Comparison:			
2004-2005 Actual Direct Costs	44,480,558.03	39,256,647.38	39,256,647.38
Indirect costs based on rate ** multiplied by actual direct costs	965,228.11	5,888,497.11	7,074,047.86
2004-2005 Actual Indirect Costs	1,347,932.67	6,571,843.32	6,571,843.32
2002-2003 Fixed Carry Forward	54,220.00	-734,690.00	-734,690.00
Total Indirect Costs	1,293,712.67	7,306,533.32	7,306,533.32
Over/(Under) Recovery	-328,484.56	-1,418,036.21	-232,485.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,347,932.67	6,571,843.32	6,571,843.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-328,484.56	-1,418,036.21	-232,485.46
Total Projected Indirect 2006-2007 (Numerator)	1,676,417.23	7,989,879.53	6,804,328.78
Direct Costs	44,480,558.03	39,256,647.38	39,256,647.38
Rate for 2006-2007 **	3.77*	20.35*	17.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50200
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

South Lake Schools
23101 Stadium Boulevard
St. Clair Shores, MI 48080-1172

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	288,444.00	3,390,902.00	3,390,902.00
2002-2003 Fixed Carryforward	-6,551.00	-3,382,542.00	-3,382,542.00
Total Indirect Costs	294,995.00	6,773,444.00	6,773,444.00
2002-2003 Direct Costs	21,941,662.00	18,839,204.00	18,839,204.00
2004-2005 Rate	1.34*	35.95*	35.95**

Comparison:			
2004-2005 Actual Direct Costs	23,683,874.12	20,462,635.59	20,462,635.59
Indirect costs based on rate ** multiplied by actual direct costs	317,363.91	3,069,395.34	5,115,658.90
2004-2005 Actual Indirect Costs	301,202.07	3,522,440.60	3,522,440.60
2002-2003 Fixed Carry Forward	-6,551.00	-3,382,542.00	-3,382,542.00
Total Indirect Costs	307,753.07	6,904,982.60	6,904,982.60
Over/(Under) Recovery	9,610.84	-3,835,587.26	-1,789,323.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	301,202.07	3,522,440.60	3,522,440.60
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	9,610.84	-3,835,587.26	-1,789,323.70
Total Projected Indirect 2006-2007 (Numerator)	291,591.23	7,358,027.86	5,311,764.30
Direct Costs	23,683,874.12	20,462,635.59	20,462,635.59
Rate for 2006-2007 **	1.23*	35.96*	25.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50210
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Utica Community Schools
11303 Greendale Drive
Sterling Heights, MI 48312-2925

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	4,901,665.00	31,938,289.00	31,938,289.00
2002-2003 Fixed Carryforward	231,551.00	-14,315,695.00	-14,315,695.00
Total Indirect Costs	4,670,114.00	46,253,984.00	46,253,984.00
2002-2003 Direct Costs	218,978,161.00	191,941,537.00	191,941,537.00
2004-2005 Rate	2.13*	24.10*	24.10**

Comparison:			
2004-2005 Actual Direct Costs	233,521,382.71	206,595,231.09	206,595,231.09
Indirect costs based on rate ** multiplied by actual direct costs	4,974,005.45	30,989,284.66	49,789,450.69
2004-2005 Actual Indirect Costs	5,901,614.39	32,827,766.01	32,827,766.01
2002-2003 Fixed Carry Forward	231,551.00	-14,315,695.00	-14,315,695.00
Total Indirect Costs	5,670,063.39	47,143,461.01	47,143,461.01
Over/(Under) Recovery	-696,057.94	-16,154,176.35	2,645,989.68

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,901,614.39	32,827,766.01	32,827,766.01
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-696,057.94	-16,154,176.35	2,645,989.68
Total Projected Indirect 2006-2007 (Numerator)	6,597,672.33	48,981,942.36	30,181,776.33
Direct Costs	233,521,382.71	206,595,231.09	206,595,231.09
Rate for 2006-2007 **	2.83*	23.71*	14.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50220
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Van Dyke Public Schools
23500 MacArthur
Warren, MI 48089-5301

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	610,178.00	5,729,318.00	5,729,318.00
2002-2003 Fixed Carryforward	440,326.00	-4,424,487.00	-4,424,487.00
Total Indirect Costs	169,852.00	10,153,805.00	10,153,805.00
2002-2003 Direct Costs	38,848,088.00	33,728,948.00	33,728,948.00
2004-2005 Rate	0.44*	30.10*	30.10**

Comparison:			
2004-2005 Actual Direct Costs	39,880,353.34	34,820,468.20	34,820,468.20
Indirect costs based on rate ** multiplied by actual direct costs	175,473.55	5,223,070.23	8,705,117.05
2004-2005 Actual Indirect Costs	1,110,296.71	6,170,181.85	6,170,181.85
2002-2003 Fixed Carry Forward	440,326.00	-4,424,487.00	-4,424,487.00
Total Indirect Costs	669,970.71	10,594,668.85	10,594,668.85
Over/(Under) Recovery	-494,497.16	-5,371,598.62	-1,889,551.80

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,110,296.71	6,170,181.85	6,170,181.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-494,497.16	-5,371,598.62	-1,889,551.80
Total Projected Indirect 2006-2007 (Numerator)	1,604,793.87	11,541,780.47	8,059,733.65
Direct Costs	39,880,353.34	34,820,468.20	34,820,468.20
Rate for 2006-2007 **	4.02*	33.15*	23.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50230
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Warren Consolidated Schools
31300 Anita Street
Warren, MI 48093-1697

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	5,138,648.00	24,474,078.00	24,474,078.00
2002-2003 Fixed Carryforward	328,896.00	-27,602,188.00	-27,602,188.00
Total Indirect Costs	4,809,752.00	52,076,266.00	52,076,266.00
2002-2003 Direct Costs	140,264,046.00	120,928,616.00	120,928,616.00
2004-2005 Rate	3.43*	43.06*	43.06**

Comparison:			
2004-2005 Actual Direct Costs	148,015,164.95	127,272,717.92	127,272,717.92
Indirect costs based on rate ** multiplied by actual direct costs	5,076,920.16	19,090,907.69	31,818,179.48
2004-2005 Actual Indirect Costs	4,560,415.28	25,302,862.31	25,302,862.31
2002-2003 Fixed Carry Forward	328,896.00	-27,602,188.00	-27,602,188.00
Total Indirect Costs	4,231,519.28	52,905,050.31	52,905,050.31
Over/(Under) Recovery	845,400.88	-33,814,142.62	-21,086,870.83

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,560,415.28	25,302,862.31	25,302,862.31
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	845,400.88	-33,814,142.62	-21,086,870.83
Total Projected Indirect 2006-2007 (Numerator)	3,715,014.40	59,117,004.93	46,389,733.14
Direct Costs	148,015,164.95	127,272,717.92	127,272,717.92
Rate for 2006-2007 **	2.51*	46.45*	36.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Warren Woods Public Schools
27100 Schoenherr Road
Warren, MI 48088-4738

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	517,751.00	4,867,318.00	4,867,318.00
2002-2003 Fixed Carryforward	221,461.00	-4,061,764.00	-4,061,764.00
Total Indirect Costs	296,290.00	8,929,082.00	8,929,082.00
2002-2003 Direct Costs	30,943,708.00	26,594,141.00	26,594,141.00
2004-2005 Rate	0.96*	33.58*	33.58**

Comparison:			
2004-2005 Actual Direct Costs	31,975,905.61	27,386,354.48	27,386,354.48
Indirect costs based on rate ** multiplied by actual direct costs	306,968.69	4,107,953.17	6,846,588.62
2004-2005 Actual Indirect Costs	1,367,760.48	5,957,311.61	5,957,311.61
2002-2003 Fixed Carry Forward	221,461.00	-4,061,764.00	-4,061,764.00
Total Indirect Costs	1,146,299.48	10,019,075.61	10,019,075.61
Over/(Under) Recovery	-839,330.79	-5,911,122.44	-3,172,486.99

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,367,760.48	5,957,311.61	5,957,311.61
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-839,330.79	-5,911,122.44	-3,172,486.99
Total Projected Indirect 2006-2007 (Numerator)	2,207,091.27	11,868,434.05	9,129,798.60
Direct Costs	31,975,905.61	27,386,354.48	27,386,354.48
Rate for 2006-2007 **	6.90*	43.34*	33.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Macomb Academy
39092 Garfield Road
Clinton Township, MI 48038-4094

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	100,532.00	100,532.00
2002-2003 Fixed Carryforward	60,330.00	-39,935.00	-39,935.00
Total Indirect Costs	-60,330.00	140,467.00	140,467.00
2002-2003 Direct Costs	586,863.00	486,331.00	486,331.00
2004-2005 Rate	0.00*	28.88*	28.88**

Comparison:			
2004-2005 Actual Direct Costs	862,399.06	700,412.00	700,412.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	105,061.80	175,103.00
2004-2005 Actual Indirect Costs	0.00	161,987.06	161,987.06
2002-2003 Fixed Carry Forward	60,330.00	-39,935.00	-39,935.00
Total Indirect Costs	-60,330.00	201,922.06	201,922.06
Over/(Under) Recovery	0.00	-96,860.26	-26,819.06

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	161,987.06	161,987.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-96,860.26	-26,819.06
Total Projected Indirect 2006-2007 (Numerator)	0.00	258,847.32	188,806.12
Direct Costs	862,399.06	700,412.00	700,412.00
Rate for 2006-2007 **	0.00*	36.96*	26.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Conner Creek Academy East
16911 Eastland
Roseville, MI 48066-2078

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	291,239.00	291,239.00
2002-2003 Fixed Carryforward	22,576.00	7,604.00	7,604.00
Total Indirect Costs	-22,576.00	283,635.00	283,635.00
2002-2003 Direct Costs	4,031,450.00	3,740,211.00	3,740,211.00
2004-2005 Rate	0.00*	7.58*	7.58**

Comparison:			
2004-2005 Actual Direct Costs	5,159,206.07	4,126,394.58	4,126,394.58
Indirect costs based on rate ** multiplied by actual direct costs	0.00	312,780.71	312,780.71
2004-2005 Actual Indirect Costs	108,744.06	1,141,555.55	1,141,555.55
2002-2003 Fixed Carry Forward	22,576.00	7,604.00	7,604.00
Total Indirect Costs	86,168.06	1,133,951.55	1,133,951.55
Over/(Under) Recovery	0.00	-821,170.84	-821,170.84

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	108,744.06	1,141,555.55	1,141,555.55
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-821,170.84	-821,170.84
Total Projected Indirect 2006-2007 (Numerator)	108,744.06	1,962,726.39	1,962,726.39
Direct Costs	5,159,206.07	4,126,394.58	4,126,394.58
Rate for 2006-2007 **	2.11*	47.57*	47.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Huron Academy
11401 Metro Parkway
Sterling Heights, MI 48312-2937

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	201,388.00	201,388.00
2002-2003 Fixed Carryforward	10,823.00	-37,672.00	-37,672.00
Total Indirect Costs	-10,823.00	239,060.00	239,060.00
2002-2003 Direct Costs	2,517,037.00	2,315,649.00	2,315,649.00
2004-2005 Rate	0.00*	10.32*	10.32**

Comparison:			
2004-2005 Actual Direct Costs	3,117,769.46	2,475,502.91	2,475,502.91
Indirect costs based on rate ** multiplied by actual direct costs	0.00	255,471.90	255,471.90
2004-2005 Actual Indirect Costs	5,199.10	647,465.65	647,465.65
2002-2003 Fixed Carry Forward	10,823.00	-37,672.00	-37,672.00
Total Indirect Costs	-5,623.90	685,137.65	685,137.65
Over/(Under) Recovery	0.00	-429,665.75	-429,665.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,199.10	647,465.65	647,465.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-429,665.75	-429,665.75
Total Projected Indirect 2006-2007 (Numerator)	5,199.10	1,077,131.40	1,077,131.40
Direct Costs	3,117,769.46	2,475,502.91	2,475,502.91
Rate for 2006-2007 **	0.17*	43.51*	43.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Conner Creek Academy
28111 Imperial
Warren, MI 48093

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	496,990.00	712,991.00	712,991.00
2002-2003 Fixed Carryforward	-44,293.00	-93,716.00	-93,716.00
Total Indirect Costs	541,283.00	806,707.00	806,707.00
2002-2003 Direct Costs	4,344,499.00	4,128,498.00	4,128,498.00
2004-2005 Rate	12.46*	19.54*	19.54**

Comparison:			
2004-2005 Actual Direct Costs	5,310,975.00	3,999,022.00	3,999,022.00
Indirect costs based on rate ** multiplied by actual direct costs	661,747.49	599,853.30	781,408.90
2004-2005 Actual Indirect Costs	6,644.00	1,318,597.00	1,318,597.00
2002-2003 Fixed Carry Forward	-44,293.00	-93,716.00	-93,716.00
Total Indirect Costs	50,937.00	1,412,313.00	1,412,313.00
Over/(Under) Recovery	610,810.49	-812,459.70	-630,904.10

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,644.00	1,318,597.00	1,318,597.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	610,810.49	-812,459.70	-630,904.10
Total Projected Indirect 2006-2007 (Numerator)	-604,166.49	2,131,056.70	1,949,501.10
Direct Costs	5,310,975.00	3,999,022.00	3,999,022.00
Rate for 2006-2007 **	0.00*	53.29*	48.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Arts Academy in the Woods
12900 Frazho
Warren, MI 48089-1300

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	188,525.00	240,571.00	240,571.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	188,525.00	240,571.00	240,571.00
2002-2003 Direct Costs	1,354,468.00	1,302,422.00	1,302,422.00
2004-2005 Rate	13.92*	18.47*	18.47**

Comparison:			
2004-2005 Actual Direct Costs	2,053,318.53	1,838,880.34	1,838,880.34
Indirect costs based on rate ** multiplied by actual direct costs	285,821.94	275,832.05	339,641.20
2004-2005 Actual Indirect Costs	1,661.00	216,099.19	216,099.19
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,661.00	216,099.19	216,099.19
Over/(Under) Recovery	284,160.94	59,732.86	123,542.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,661.00	216,099.19	216,099.19
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	284,160.94	59,732.86	123,542.01
Total Projected Indirect 2006-2007 (Numerator)	-282,499.94	156,366.33	92,557.18
Direct Costs	2,053,318.53	1,838,880.34	1,838,880.34
Rate for 2006-2007 **	0.00*	8.50*	5.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50906
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Merritt Academy
59900 Havenridge Road
New Haven, MI 48084-1915

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	104,856.00	104,856.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	104,856.00	104,856.00
2002-2003 Direct Costs	1,573,878.00	1,469,022.00	1,469,022.00
2004-2005 Rate	0.00*	7.14*	7.14**

Comparison:			
2004-2005 Actual Direct Costs	1,895,642.58	1,580,843.01	1,580,843.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	112,872.19	112,872.19
2004-2005 Actual Indirect Costs	0.00	314,799.57	314,799.57
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	314,799.57	314,799.57
Over/(Under) Recovery	0.00	-201,927.38	-201,927.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	314,799.57	314,799.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-201,927.38	-201,927.38
Total Projected Indirect 2006-2007 (Numerator)	0.00	516,726.95	516,726.95
Direct Costs	1,895,642.58	1,580,843.01	1,580,843.01
Rate for 2006-2007 **	0.00*	32.69*	32.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mt. Clemens Montessori Academy
1070 Hampton Road
Mt. Clemens, MI 48043-2955

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,860,838.00	1,317,098.00	1,317,098.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	103,630.00	647,370.00	647,370.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	103,630.00	647,370.00	647,370.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	103,630.00	647,370.00	647,370.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	103,630.00	647,370.00	647,370.00
Direct Costs	1,860,838.00	1,317,098.00	1,317,098.00
Rate for 2006-2007 **	5.57*	49.15*	49.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50909
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Prevail Academy
353 Cass Avenue
Mt. Clemens, MI 48043

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	2,999,284.00	1,813,841.00	1,813,841.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	51,980.00	1,237,423.00	1,237,423.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	51,980.00	1,237,423.00	1,237,423.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	51,980.00	1,237,423.00	1,237,423.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	51,980.00	1,237,423.00	1,237,423.00
Direct Costs	2,999,284.00	1,813,841.00	1,813,841.00
Rate for 2006-2007 **	1.73*	68.22*	68.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 50910
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ben Ross Public School Academy
8525 Cole Drive
Warren, MI 48093

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	3,769,255.89	2,815,250.22	2,815,250.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	271,879.04	1,225,884.71	1,225,884.71
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	271,879.04	1,225,884.71	1,225,884.71
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	271,879.04	1,225,884.71	1,225,884.71
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	271,879.04	1,225,884.71	1,225,884.71
Direct Costs	3,769,255.89	2,815,250.22	2,815,250.22
Rate for 2006-2007 **	7.21*	43.54*	43.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 51000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Manistee ISD
772 East Parkdale Ave.
Manistee, MI 49660-9110

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	564,246.00	960,375.00	960,375.00
2002-2003 Fixed Carryforward	-332,624.00	-1,081,808.00	-1,081,808.00
Total Indirect Costs	896,870.00	2,042,183.00	2,042,183.00
2002-2003 Direct Costs	3,061,052.00	2,664,923.00	2,664,923.00
2004-2005 Rate	29.30*	76.63*	76.63**

Comparison:			
2004-2005 Actual Direct Costs	3,940,001.76	3,726,695.16	3,726,695.16
Indirect costs based on rate ** multiplied by actual direct costs	591,000.26	559,004.27	931,673.79
2004-2005 Actual Indirect Costs	385,658.43	598,965.03	598,965.03
2002-2003 Fixed Carry Forward	-332,624.00	-1,081,808.00	-1,081,808.00
Total Indirect Costs	718,282.43	1,680,773.03	1,680,773.03
Over/(Under) Recovery	-127,282.17	-1,121,768.76	-749,099.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	385,658.43	598,965.03	598,965.03
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-127,282.17	-1,121,768.76	-749,099.24
Total Projected Indirect 2006-2007 (Numerator)	512,940.60	1,720,733.79	1,348,064.27
Direct Costs	3,940,001.76	3,726,695.16	3,726,695.16
Rate for 2006-2007 **	13.02*	46.17*	36.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 51020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bear Lake School District
P.O. Box 188
Bear Lake, MI 49614-0188

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	74,521.00	290,970.00	290,970.00
2002-2003 Fixed Carryforward	29,241.00	-9,330.00	-9,330.00
Total Indirect Costs	45,280.00	300,300.00	300,300.00
2002-2003 Direct Costs	2,874,559.00	2,658,110.00	2,658,110.00
2004-2005 Rate	1.58*	11.30*	11.30**

Comparison:			
2004-2005 Actual Direct Costs	2,514,842.60	2,263,259.35	2,263,259.35
Indirect costs based on rate ** multiplied by actual direct costs	39,734.51	255,748.31	255,748.31
2004-2005 Actual Indirect Costs	190,573.31	442,156.56	442,156.56
2002-2003 Fixed Carry Forward	29,241.00	-9,330.00	-9,330.00
Total Indirect Costs	161,332.31	451,486.56	451,486.56
Over/(Under) Recovery	-121,597.80	-195,738.25	-195,738.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	190,573.31	442,156.56	442,156.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-121,597.80	-195,738.25	-195,738.25
Total Projected Indirect 2006-2007 (Numerator)	312,171.11	637,894.81	637,894.81
Direct Costs	2,514,842.60	2,263,259.35	2,263,259.35
Rate for 2006-2007 **	12.41*	28.18*	28.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 51045
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kaleva Norman Dickson School District
4400 N. High Bridge Road
Brethren, MI 49619-0036

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	147,335.00	833,777.00	833,777.00
2002-2003 Fixed Carryforward	115,658.00	125,907.00	125,907.00
Total Indirect Costs	31,677.00	707,870.00	707,870.00
2002-2003 Direct Costs	8,183,479.00	7,497,037.00	7,497,037.00
2004-2005 Rate	0.39*	9.44*	9.44**

Comparison:			
2004-2005 Actual Direct Costs	7,966,855.76	7,175,969.63	7,175,969.63
Indirect costs based on rate ** multiplied by actual direct costs	31,070.74	677,411.53	677,411.53
2004-2005 Actual Indirect Costs	343,603.84	1,134,489.97	1,134,489.97
2002-2003 Fixed Carry Forward	115,658.00	125,907.00	125,907.00
Total Indirect Costs	227,945.84	1,008,582.97	1,008,582.97
Over/(Under) Recovery	-196,875.10	-331,171.44	-331,171.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	343,603.84	1,134,489.97	1,134,489.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-196,875.10	-331,171.44	-331,171.44
Total Projected Indirect 2006-2007 (Numerator)	540,478.94	1,465,661.41	1,465,661.41
Direct Costs	7,966,855.76	7,175,969.63	7,175,969.63
Rate for 2006-2007 **	6.78*	20.42*	20.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 51060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Onekama Consolidated Schools
5016 Main Street
Onekama, MI 49675-9701

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	25,885.00	409,392.00	409,392.00
2002-2003 Fixed Carryforward	32,958.00	90,363.00	90,363.00
Total Indirect Costs	-7,073.00	319,029.00	319,029.00
2002-2003 Direct Costs	4,474,222.00	4,090,715.00	4,090,715.00
2004-2005 Rate	0.00*	7.80*	7.80**

Comparison:			
2004-2005 Actual Direct Costs	3,936,084.38	3,525,638.20	3,525,638.20
Indirect costs based on rate ** multiplied by actual direct costs	0.00	274,999.78	274,999.78
2004-2005 Actual Indirect Costs	173,394.97	583,841.15	583,841.15
2002-2003 Fixed Carry Forward	32,958.00	90,363.00	90,363.00
Total Indirect Costs	140,436.97	493,478.15	493,478.15
Over/(Under) Recovery	0.00	-218,478.37	-218,478.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	173,394.97	583,841.15	583,841.15
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-218,478.37	-218,478.37
Total Projected Indirect 2006-2007 (Numerator)	173,394.97	802,319.52	802,319.52
Direct Costs	3,936,084.38	3,525,638.20	3,525,638.20
Rate for 2006-2007 **	4.41*	22.76*	22.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 51070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Manistee Area Schools
550 Maple Street
Manistee, MI 49660-1821

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	252,968.00	1,697,459.00	1,697,459.00
2002-2003 Fixed Carryforward	-27,071.00	-249,921.00	-249,921.00
Total Indirect Costs	280,039.00	1,947,380.00	1,947,380.00
2002-2003 Direct Costs	14,030,851.00	12,586,360.00	12,586,360.00
2004-2005 Rate	2.00*	15.47*	15.47**

Comparison:			
2004-2005 Actual Direct Costs	12,513,925.40	10,977,251.05	10,977,251.05
Indirect costs based on rate ** multiplied by actual direct costs	250,278.51	1,646,587.66	1,698,180.74
2004-2005 Actual Indirect Costs	391,198.81	1,927,873.16	1,927,873.16
2002-2003 Fixed Carry Forward	-27,071.00	-249,921.00	-249,921.00
Total Indirect Costs	418,269.81	2,177,794.16	2,177,794.16
Over/(Under) Recovery	-167,991.30	-531,206.50	-479,613.42

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	391,198.81	1,927,873.16	1,927,873.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-167,991.30	-531,206.50	-479,613.42
Total Projected Indirect 2006-2007 (Numerator)	559,190.11	2,459,079.66	2,407,486.58
Direct Costs	12,513,925.40	10,977,251.05	10,977,251.05
Rate for 2006-2007 **	4.47*	22.40*	21.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 51903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Casman Alternative Academy
1710 Merkey Road
Manistee, MI 49660-9180

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	16,343.00	16,343.00
2002-2003 Fixed Carryforward	0.00	7,186.00	7,186.00
Total Indirect Costs	0.00	9,157.00	9,157.00
2002-2003 Direct Costs	646,549.00	630,206.00	630,206.00
2004-2005 Rate	0.00*	1.45*	1.45**

Comparison:			
2004-2005 Actual Direct Costs	718,390.47	691,488.59	691,488.59
Indirect costs based on rate ** multiplied by actual direct costs	0.00	10,026.58	10,026.58
2004-2005 Actual Indirect Costs	27,702.40	54,604.28	54,604.28
2002-2003 Fixed Carry Forward	0.00	7,186.00	7,186.00
Total Indirect Costs	27,702.40	47,418.28	47,418.28
Over/(Under) Recovery	0.00	-37,391.70	-37,391.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	27,702.40	54,604.28	54,604.28
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-37,391.70	-37,391.70
Total Projected Indirect 2006-2007 (Numerator)	27,702.40	91,995.98	91,995.98
Direct Costs	718,390.47	691,488.59	691,488.59
Rate for 2006-2007 **	3.86*	13.30*	13.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marquette-Alger RESA
321 E. Ohio Street
Marquette, MI 49855-3847

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	580,166.00	822,525.00	822,525.00
2002-2003 Fixed Carryforward	-77,808.00	-159,942.00	-159,942.00
Total Indirect Costs	657,974.00	982,467.00	982,467.00
2002-2003 Direct Costs	6,151,403.00	5,909,044.00	5,909,044.00
2004-2005 Rate	10.70*	16.63*	16.63**

Comparison:			
2004-2005 Actual Direct Costs	6,480,453.33	6,250,527.74	6,250,527.74
Indirect costs based on rate ** multiplied by actual direct costs	693,408.51	937,579.16	1,039,462.76
2004-2005 Actual Indirect Costs	1,021,386.20	1,251,311.79	1,251,311.79
2002-2003 Fixed Carry Forward	-77,808.00	-159,942.00	-159,942.00
Total Indirect Costs	1,099,194.20	1,411,253.79	1,411,253.79
Over/(Under) Recovery	-405,785.69	-473,674.63	-371,791.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,021,386.20	1,251,311.79	1,251,311.79
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-405,785.69	-473,674.63	-371,791.03
Total Projected Indirect 2006-2007 (Numerator)	1,427,171.89	1,724,986.42	1,623,102.82
Direct Costs	6,480,453.33	6,250,527.74	6,250,527.74
Rate for 2006-2007 **	22.02*	27.60*	25.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52015
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

N.I.C.E. Community Schools
300 Westwood Drive
Ishpeming, MI 49849

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	95,228.00	960,364.00	960,364.00
2002-2003 Fixed Carryforward	-15.00	-25,770.00	-25,770.00
Total Indirect Costs	95,243.00	986,134.00	986,134.00
2002-2003 Direct Costs	9,831,113.00	8,965,977.00	8,965,977.00
2004-2005 Rate	0.97*	11.00*	11.00**

Comparison:			
2004-2005 Actual Direct Costs	10,412,335.01	9,443,311.58	9,443,311.58
Indirect costs based on rate ** multiplied by actual direct costs	100,999.65	1,038,764.27	1,038,764.27
2004-2005 Actual Indirect Costs	85,830.77	1,054,854.20	1,054,854.20
2002-2003 Fixed Carry Forward	-15.00	-25,770.00	-25,770.00
Total Indirect Costs	85,845.77	1,080,624.20	1,080,624.20
Over/(Under) Recovery	15,153.88	-41,859.93	-41,859.93

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	85,830.77	1,054,854.20	1,054,854.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	15,153.88	-41,859.93	-41,859.93
Total Projected Indirect 2006-2007 (Numerator)	70,676.89	1,096,714.13	1,096,714.13
Direct Costs	10,412,335.01	9,443,311.58	9,443,311.58
Rate for 2006-2007 **	0.68*	11.61*	11.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gwinn Area Community Schools
PO Box 447
Gwinn, MI 49841

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	153,289.00	1,423,559.00	1,423,559.00
2002-2003 Fixed Carryforward	-15,004.00	70,862.00	70,862.00
Total Indirect Costs	168,293.00	1,352,697.00	1,352,697.00
2002-2003 Direct Costs	11,773,723.00	10,503,453.00	10,503,453.00
2004-2005 Rate	1.43*	12.88*	12.88**

Comparison:			
2004-2005 Actual Direct Costs	12,417,623.94	10,725,361.30	10,725,361.30
Indirect costs based on rate ** multiplied by actual direct costs	177,572.02	1,381,426.54	1,381,426.54
2004-2005 Actual Indirect Costs	315,360.22	2,007,622.86	2,007,622.86
2002-2003 Fixed Carry Forward	-15,004.00	70,862.00	70,862.00
Total Indirect Costs	330,364.22	1,936,760.86	1,936,760.86
Over/(Under) Recovery	-152,792.20	-555,334.32	-555,334.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	315,360.22	2,007,622.86	2,007,622.86
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-152,792.20	-555,334.32	-555,334.32
Total Projected Indirect 2006-2007 (Numerator)	468,152.42	2,562,957.18	2,562,957.18
Direct Costs	12,417,623.94	10,725,361.30	10,725,361.30
Rate for 2006-2007 **	3.77*	23.90*	23.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Negaunee Public Schools
101 S. Pioneer Avenue
Negaunee, MI 49866-1694

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	125,655.00	1,149,799.00	1,149,799.00
2002-2003 Fixed Carryforward	-5,825.00	153,456.00	153,456.00
Total Indirect Costs	131,480.00	996,343.00	996,343.00
2002-2003 Direct Costs	10,704,989.00	9,680,845.00	9,680,845.00
2004-2005 Rate	1.23*	10.29*	10.29**

Comparison:			
2004-2005 Actual Direct Costs	11,331,430.16	10,325,924.83	10,325,924.83
Indirect costs based on rate ** multiplied by actual direct costs	139,376.59	1,062,537.67	1,062,537.67
2004-2005 Actual Indirect Costs	222,682.94	1,228,188.27	1,228,188.27
2002-2003 Fixed Carry Forward	-5,825.00	153,456.00	153,456.00
Total Indirect Costs	228,507.94	1,074,732.27	1,074,732.27
Over/(Under) Recovery	-89,131.35	-12,194.60	-12,194.60

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	222,682.94	1,228,188.27	1,228,188.27
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-89,131.35	-12,194.60	-12,194.60
Total Projected Indirect 2006-2007 (Numerator)	311,814.29	1,240,382.87	1,240,382.87
Direct Costs	11,331,430.16	10,325,924.83	10,325,924.83
Rate for 2006-2007 **	2.75*	12.01*	12.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808-0160

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	11,433.00	94,976.00	94,976.00
2002-2003 Fixed Carryforward	0.00	-24,729.00	-24,729.00
Total Indirect Costs	11,433.00	119,705.00	119,705.00
2002-2003 Direct Costs	778,457.00	694,914.00	694,914.00
2004-2005 Rate	1.47*	17.23*	17.23**

Comparison:			
2004-2005 Actual Direct Costs	783,068.42	693,869.20	693,869.20
Indirect costs based on rate ** multiplied by actual direct costs	11,511.11	104,080.38	119,553.66
2004-2005 Actual Indirect Costs	10,402.98	99,602.20	99,602.20
2002-2003 Fixed Carry Forward	0.00	-24,729.00	-24,729.00
Total Indirect Costs	10,402.98	124,331.20	124,331.20
Over/(Under) Recovery	1,108.13	-20,250.82	-4,777.54

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	10,402.98	99,602.20	99,602.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	1,108.13	-20,250.82	-4,777.54
Total Projected Indirect 2006-2007 (Numerator)	9,294.85	119,853.02	104,379.74
Direct Costs	783,068.42	693,869.20	693,869.20
Rate for 2006-2007 **	1.19*	17.27*	15.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Republic-Michigamme Schools
Rural Route 1, Box 201a
Republic, MI 49879-9751

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	55,892.00	286,674.00	286,674.00
2002-2003 Fixed Carryforward	-9,908.00	-116,313.00	-116,313.00
Total Indirect Costs	65,800.00	402,987.00	402,987.00
2002-2003 Direct Costs	1,773,646.00	1,542,864.00	1,542,864.00
2004-2005 Rate	3.71*	26.12*	26.12**

Comparison:			
2004-2005 Actual Direct Costs	1,695,263.22	1,453,877.96	1,453,877.96
Indirect costs based on rate ** multiplied by actual direct costs	62,894.27	218,081.69	363,469.49
2004-2005 Actual Indirect Costs	61,325.51	302,710.77	302,710.77
2002-2003 Fixed Carry Forward	-9,908.00	-116,313.00	-116,313.00
Total Indirect Costs	71,233.51	419,023.77	419,023.77
Over/(Under) Recovery	-8,339.24	-200,942.08	-55,554.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	61,325.51	302,710.77	302,710.77
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-8,339.24	-200,942.08	-55,554.28
Total Projected Indirect 2006-2007 (Numerator)	69,664.75	503,652.85	358,265.05
Direct Costs	1,695,263.22	1,453,877.96	1,453,877.96
Rate for 2006-2007 **	4.11*	34.64*	24.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wells Township School District
P.O. Box 108
Arnold, MI 49819-0108

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	41,122.00	41,122.00
2002-2003 Fixed Carryforward	0.00	5,227.00	5,227.00
Total Indirect Costs	0.00	35,895.00	35,895.00
2002-2003 Direct Costs	412,164.00	371,042.00	371,042.00
2004-2005 Rate	0.00*	9.67*	9.67**

Comparison:			
2004-2005 Actual Direct Costs	372,903.55	317,602.18	317,602.18
Indirect costs based on rate ** multiplied by actual direct costs	0.00	30,712.13	30,712.13
2004-2005 Actual Indirect Costs	3,442.54	58,743.91	58,743.91
2002-2003 Fixed Carry Forward	0.00	5,227.00	5,227.00
Total Indirect Costs	3,442.54	53,516.91	53,516.91
Over/(Under) Recovery	0.00	-22,804.78	-22,804.78

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,442.54	58,743.91	58,743.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-22,804.78	-22,804.78
Total Projected Indirect 2006-2007 (Numerator)	3,442.54	81,548.69	81,548.69
Direct Costs	372,903.55	317,602.18	317,602.18
Rate for 2006-2007 **	0.92*	25.68*	25.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marquette Area Public Schools
1201 W. Fair Avenue
Marquette, MI 49855-2668

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	248,137.00	2,847,028.00	2,847,028.00
2002-2003 Fixed Carryforward	-31,510.00	-185,453.00	-185,453.00
Total Indirect Costs	279,647.00	3,032,481.00	3,032,481.00
2002-2003 Direct Costs	26,531,640.00	23,932,749.00	23,932,749.00
2004-2005 Rate	1.05*	12.67*	12.67**

Comparison:			
2004-2005 Actual Direct Costs	27,111,705.08	24,445,015.48	24,445,015.48
Indirect costs based on rate ** multiplied by actual direct costs	284,672.90	3,097,183.46	3,097,183.46
2004-2005 Actual Indirect Costs	1,086,981.92	3,753,671.52	3,753,671.52
2002-2003 Fixed Carry Forward	-31,510.00	-185,453.00	-185,453.00
Total Indirect Costs	1,118,491.92	3,939,124.52	3,939,124.52
Over/(Under) Recovery	-833,819.02	-841,941.06	-841,941.06

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,086,981.92	3,753,671.52	3,753,671.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-833,819.02	-841,941.06	-841,941.06
Total Projected Indirect 2006-2007 (Numerator)	1,920,800.94	4,595,612.58	4,595,612.58
Direct Costs	27,111,705.08	24,445,015.48	24,445,015.48
Rate for 2006-2007 **	7.08*	18.80*	18.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52180
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ishpeming Public School District
319 E. Division Street
Ishpeming, MI 49849-2005

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	113,083.00	1,248,753.00	1,248,753.00
2002-2003 Fixed Carryforward	24,313.00	-874,245.00	-874,245.00
Total Indirect Costs	88,770.00	2,122,998.00	2,122,998.00
2002-2003 Direct Costs	7,865,237.00	6,729,567.00	6,729,567.00
2004-2005 Rate	1.13*	31.55*	31.55**

Comparison:			
2004-2005 Actual Direct Costs	8,624,705.93	7,479,428.15	7,479,428.15
Indirect costs based on rate ** multiplied by actual direct costs	97,459.18	1,121,914.22	1,869,857.04
2004-2005 Actual Indirect Costs	255,184.16	1,400,461.94	1,400,461.94
2002-2003 Fixed Carry Forward	24,313.00	-874,245.00	-874,245.00
Total Indirect Costs	230,871.16	2,274,706.94	2,274,706.94
Over/(Under) Recovery	-133,411.98	-1,152,792.72	-404,849.90

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	255,184.16	1,400,461.94	1,400,461.94
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-133,411.98	-1,152,792.72	-404,849.90
Total Projected Indirect 2006-2007 (Numerator)	388,596.14	2,553,254.66	1,805,311.84
Direct Costs	8,624,705.93	7,479,428.15	7,479,428.15
Rate for 2006-2007 **	4.51*	34.14*	24.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 52901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

North Star Academy
P.O. Box 577
Ishpeming, MI 49849-0577

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	6,840.00	111,819.00	111,819.00
2002-2003 Fixed Carryforward	5,623.00	-50,068.00	-50,068.00
Total Indirect Costs	1,217.00	161,887.00	161,887.00
2002-2003 Direct Costs	569,515.00	464,536.00	464,536.00
2004-2005 Rate	0.21*	34.85*	34.85**

Comparison:			
2004-2005 Actual Direct Costs	534,714.57	461,473.60	461,473.60
Indirect costs based on rate ** multiplied by actual direct costs	1,122.90	69,221.04	115,368.40
2004-2005 Actual Indirect Costs	8,864.99	82,105.96	82,105.96
2002-2003 Fixed Carry Forward	5,623.00	-50,068.00	-50,068.00
Total Indirect Costs	3,241.99	132,173.96	132,173.96
Over/(Under) Recovery	-2,119.09	-62,952.92	-16,805.56

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	8,864.99	82,105.96	82,105.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-2,119.09	-62,952.92	-16,805.56
Total Projected Indirect 2006-2007 (Numerator)	10,984.08	145,058.88	98,911.52
Direct Costs	534,714.57	461,473.60	461,473.60
Rate for 2006-2007 **	2.05*	31.43*	21.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 53000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mason-Lake ISD
2130 W. US-10
Ludington, MI 49431-9307

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	9,568,920.49	9,141,887.67	9,141,887.67
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	604,914.97	1,031,947.79	1,031,947.79
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	604,914.97	1,031,947.79	1,031,947.79
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	604,914.97	1,031,947.79	1,031,947.79
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	604,914.97	1,031,947.79	1,031,947.79
Direct Costs	9,568,920.49	9,141,887.67	9,141,887.67
Rate for 2006-2007 **	6.32*	11.29*	11.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 53010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mason County Central Schools
300 W. Broadway Street
Scottville, MI 49454-1095

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	1,002,720.00	1,002,720.00
2002-2003 Fixed Carryforward	144,904.00	499,662.00	499,662.00
Total Indirect Costs	-144,904.00	503,058.00	503,058.00
2002-2003 Direct Costs	14,500,072.00	13,497,352.00	13,497,352.00
2004-2005 Rate	0.00*	3.73*	3.73**

Comparison:			
2004-2005 Actual Direct Costs	13,399,356.43	12,294,457.16	12,294,457.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	458,583.25	458,583.25
2004-2005 Actual Indirect Costs	192,060.45	1,296,959.72	1,296,959.72
2002-2003 Fixed Carry Forward	144,904.00	499,662.00	499,662.00
Total Indirect Costs	47,156.45	797,297.72	797,297.72
Over/(Under) Recovery	0.00	-338,714.47	-338,714.47

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	192,060.45	1,296,959.72	1,296,959.72
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-338,714.47	-338,714.47
Total Projected Indirect 2006-2007 (Numerator)	192,060.45	1,635,674.19	1,635,674.19
Direct Costs	13,399,356.43	12,294,457.16	12,294,457.16
Rate for 2006-2007 **	1.43*	13.30*	13.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 53020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mason County Eastern Schools
18 S. Main Street
Custer, MI 49405-9624

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	31,529.00	386,503.00	386,503.00
2002-2003 Fixed Carryforward	19,863.00	60,977.00	60,977.00
Total Indirect Costs	11,666.00	325,526.00	325,526.00
2002-2003 Direct Costs	4,872,882.00	4,517,908.00	4,517,908.00
2004-2005 Rate	0.24*	7.21*	7.21**

Comparison:			
2004-2005 Actual Direct Costs	4,687,771.20	4,293,663.66	4,293,663.66
Indirect costs based on rate ** multiplied by actual direct costs	11,250.65	309,573.15	309,573.15
2004-2005 Actual Indirect Costs	99,317.14	493,424.68	493,424.68
2002-2003 Fixed Carry Forward	19,863.00	60,977.00	60,977.00
Total Indirect Costs	79,454.14	432,447.68	432,447.68
Over/(Under) Recovery	-68,203.49	-122,874.53	-122,874.53

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	99,317.14	493,424.68	493,424.68
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-68,203.49	-122,874.53	-122,874.53
Total Projected Indirect 2006-2007 (Numerator)	167,520.63	616,299.21	616,299.21
Direct Costs	4,687,771.20	4,293,663.66	4,293,663.66
Rate for 2006-2007 **	3.57*	14.35*	14.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 53030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Free Soil Community Schools
8480 N. Democrat Street
Free Soil, MI 49411-9601

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	27,719.00	144,566.00	144,566.00
2002-2003 Fixed Carryforward	-3,073.00	6,580.00	6,580.00
Total Indirect Costs	30,792.00	137,986.00	137,986.00
2002-2003 Direct Costs	1,312,090.00	1,195,243.00	1,195,243.00
2004-2005 Rate	2.35*	11.54*	11.54**

Comparison:			
2004-2005 Actual Direct Costs	1,408,558.04	1,261,848.15	1,261,848.15
Indirect costs based on rate ** multiplied by actual direct costs	33,101.11	145,617.28	145,617.28
2004-2005 Actual Indirect Costs	61,541.75	208,251.64	208,251.64
2002-2003 Fixed Carry Forward	-3,073.00	6,580.00	6,580.00
Total Indirect Costs	64,614.75	201,671.64	201,671.64
Over/(Under) Recovery	-31,513.64	-56,054.36	-56,054.36

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	61,541.75	208,251.64	208,251.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-31,513.64	-56,054.36	-56,054.36
Total Projected Indirect 2006-2007 (Numerator)	93,055.39	264,306.00	264,306.00
Direct Costs	1,408,558.04	1,261,848.15	1,261,848.15
Rate for 2006-2007 **	6.61*	20.95*	20.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 53040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ludington Area School District
809 E. Tinkham Avenue
Ludington, MI 49431-1594

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	401,402.00	2,289,567.00	2,289,567.00
2002-2003 Fixed Carryforward	103,953.00	171,369.00	171,369.00
Total Indirect Costs	297,449.00	2,118,198.00	2,118,198.00
2002-2003 Direct Costs	19,996,012.00	18,107,847.00	18,107,847.00
2004-2005 Rate	1.49*	11.70*	11.70**

Comparison:			
2004-2005 Actual Direct Costs	20,483,725.52	18,517,490.64	18,517,490.64
Indirect costs based on rate ** multiplied by actual direct costs	305,207.51	2,166,546.40	2,166,546.40
2004-2005 Actual Indirect Costs	460,253.07	2,426,487.95	2,426,487.95
2002-2003 Fixed Carry Forward	103,953.00	171,369.00	171,369.00
Total Indirect Costs	356,300.07	2,255,118.95	2,255,118.95
Over/(Under) Recovery	-51,092.56	-88,572.55	-88,572.55

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	460,253.07	2,426,487.95	2,426,487.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-51,092.56	-88,572.55	-88,572.55
Total Projected Indirect 2006-2007 (Numerator)	511,345.63	2,515,060.50	2,515,060.50
Direct Costs	20,483,725.52	18,517,490.64	18,517,490.64
Rate for 2006-2007 **	2.50*	13.58*	13.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 54000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mecosta-Osceola ISD
15760 190th Avenue
Big Rapids, MI 49307-9096

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	336,460.00	813,486.00	813,486.00
2002-2003 Fixed Carryforward	-40,537.00	-187,340.00	-187,340.00
Total Indirect Costs	376,997.00	1,000,826.00	1,000,826.00
2002-2003 Direct Costs	14,280,780.00	13,803,754.00	13,803,754.00
2004-2005 Rate	2.64*	7.25*	7.25**

Comparison:			
2004-2005 Actual Direct Costs	15,168,049.98	14,631,251.56	14,631,251.56
Indirect costs based on rate ** multiplied by actual direct costs	400,436.52	1,060,765.74	1,060,765.74
2004-2005 Actual Indirect Costs	476,376.91	1,013,175.33	1,013,175.33
2002-2003 Fixed Carry Forward	-40,537.00	-187,340.00	-187,340.00
Total Indirect Costs	516,913.91	1,200,515.33	1,200,515.33
Over/(Under) Recovery	-116,477.39	-139,749.59	-139,749.59

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	476,376.91	1,013,175.33	1,013,175.33
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-116,477.39	-139,749.59	-139,749.59
Total Projected Indirect 2006-2007 (Numerator)	592,854.30	1,152,924.92	1,152,924.92
Direct Costs	15,168,049.98	14,631,251.56	14,631,251.56
Rate for 2006-2007 **	3.91*	7.88*	7.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 54010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Big Rapids Public Schools
21034 15 Mile Road
Big Rapids, MI 49307-9225

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	306,913.00	2,068,465.00	2,068,465.00
2002-2003 Fixed Carryforward	37,347.00	-161,658.00	-161,658.00
Total Indirect Costs	269,566.00	2,230,123.00	2,230,123.00
2002-2003 Direct Costs	16,175,087.00	14,413,535.00	14,413,535.00
2004-2005 Rate	1.67*	15.47*	15.47**

Comparison:			
2004-2005 Actual Direct Costs	16,082,452.87	14,247,341.36	14,247,341.36
Indirect costs based on rate ** multiplied by actual direct costs	268,576.96	2,137,101.20	2,204,063.71
2004-2005 Actual Indirect Costs	485,142.48	2,320,253.99	2,320,253.99
2002-2003 Fixed Carry Forward	37,347.00	-161,658.00	-161,658.00
Total Indirect Costs	447,795.48	2,481,911.99	2,481,911.99
Over/(Under) Recovery	-179,218.52	-344,810.79	-277,848.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	485,142.48	2,320,253.99	2,320,253.99
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-179,218.52	-344,810.79	-277,848.28
Total Projected Indirect 2006-2007 (Numerator)	664,361.00	2,665,064.78	2,598,102.27
Direct Costs	16,082,452.87	14,247,341.36	14,247,341.36
Rate for 2006-2007 **	4.13*	18.71*	18.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 54025
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Chippewa Hills School District
3226 Arthur Road
Remus, MI 49340-9541

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	286,775.00	2,540,482.00	2,540,482.00
2002-2003 Fixed Carryforward	61,466.00	-550,713.00	-550,713.00
Total Indirect Costs	225,309.00	3,091,195.00	3,091,195.00
2002-2003 Direct Costs	20,605,995.00	18,352,288.00	18,352,288.00
2004-2005 Rate	1.09*	16.84*	16.84**

Comparison:			
2004-2005 Actual Direct Costs	21,191,350.09	19,041,769.29	19,041,769.29
Indirect costs based on rate ** multiplied by actual direct costs	230,985.72	2,856,265.39	3,206,633.95
2004-2005 Actual Indirect Costs	796,520.66	2,946,101.46	2,946,101.46
2002-2003 Fixed Carry Forward	61,466.00	-550,713.00	-550,713.00
Total Indirect Costs	735,054.66	3,496,814.46	3,496,814.46
Over/(Under) Recovery	-504,068.94	-640,549.07	-290,180.51

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	796,520.66	2,946,101.46	2,946,101.46
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-504,068.94	-640,549.07	-290,180.51
Total Projected Indirect 2006-2007 (Numerator)	1,300,589.60	3,586,650.53	3,236,281.97
Direct Costs	21,191,350.09	19,041,769.29	19,041,769.29
Rate for 2006-2007 **	6.14*	18.84*	17.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 54040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Morley Stanwood Community Schools
4700 Northland Drive
Morley, MI 49336-9522

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	1,324,127.00	1,324,127.00
2002-2003 Fixed Carryforward	0.00	139,470.00	139,470.00
Total Indirect Costs	0.00	1,184,657.00	1,184,657.00
2002-2003 Direct Costs	12,465,760.00	11,141,633.00	11,141,633.00
2004-2005 Rate	0.00*	10.63*	10.63**

Comparison:			
2004-2005 Actual Direct Costs	13,056,757.20	11,599,779.69	11,599,779.69
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,233,056.58	1,233,056.58
2004-2005 Actual Indirect Costs	122,510.61	1,579,488.12	1,579,488.12
2002-2003 Fixed Carry Forward	0.00	139,470.00	139,470.00
Total Indirect Costs	122,510.61	1,440,018.12	1,440,018.12
Over/(Under) Recovery	0.00	-206,961.54	-206,961.54

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	122,510.61	1,579,488.12	1,579,488.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-206,961.54	-206,961.54
Total Projected Indirect 2006-2007 (Numerator)	122,510.61	1,786,449.66	1,786,449.66
Direct Costs	13,056,757.20	11,599,779.69	11,599,779.69
Rate for 2006-2007 **	0.94*	15.40*	15.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 54901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Crossroads Charter Academy
215 W. Spruce Street
Big Rapids, MI 49307-1444

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	51,820.00	386,051.00	386,051.00
2002-2003 Fixed Carryforward	-15,382.00	-67,824.00	-67,824.00
Total Indirect Costs	67,202.00	453,875.00	453,875.00
2002-2003 Direct Costs	2,986,753.00	2,652,522.00	2,652,522.00
2004-2005 Rate	2.25*	17.11*	17.11**

Comparison:			
2004-2005 Actual Direct Costs	3,400,044.48	3,080,412.29	3,080,412.29
Indirect costs based on rate ** multiplied by actual direct costs	76,501.00	462,061.84	527,058.54
2004-2005 Actual Indirect Costs	327,440.69	647,072.88	647,072.88
2002-2003 Fixed Carry Forward	-15,382.00	-67,824.00	-67,824.00
Total Indirect Costs	342,822.69	714,896.88	714,896.88
Over/(Under) Recovery	-266,321.69	-252,835.04	-187,838.34

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	327,440.69	647,072.88	647,072.88
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-266,321.69	-252,835.04	-187,838.34
Total Projected Indirect 2006-2007 (Numerator)	593,762.38	899,907.92	834,911.22
Direct Costs	3,400,044.48	3,080,412.29	3,080,412.29
Rate for 2006-2007 **	17.46*	29.21*	27.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 55000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Menominee ISD
1201 41st Avenue
Menominee, MI 49858-1102

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	157,706.00	231,135.00	231,135.00
2002-2003 Fixed Carryforward	5,395.00	-27,007.00	-27,007.00
Total Indirect Costs	152,311.00	258,142.00	258,142.00
2002-2003 Direct Costs	2,852,972.00	2,775,215.00	2,775,215.00
2004-2005 Rate	5.34*	9.30*	9.30**

Comparison:			
2004-2005 Actual Direct Costs	3,520,585.51	3,396,879.63	3,396,879.63
Indirect costs based on rate ** multiplied by actual direct costs	187,999.27	315,909.81	315,909.81
2004-2005 Actual Indirect Costs	172,367.96	296,073.84	296,073.84
2002-2003 Fixed Carry Forward	5,395.00	-27,007.00	-27,007.00
Total Indirect Costs	166,972.96	323,080.84	323,080.84
Over/(Under) Recovery	21,026.31	-7,171.03	-7,171.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	172,367.96	296,073.84	296,073.84
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	21,026.31	-7,171.03	-7,171.03
Total Projected Indirect 2006-2007 (Numerator)	151,341.65	303,244.87	303,244.87
Direct Costs	3,520,585.51	3,396,879.63	3,396,879.63
Rate for 2006-2007 **	4.30*	8.93*	8.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 55010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812-0068

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	163,336.00	163,336.00
2002-2003 Fixed Carryforward	0.00	-25,191.00	-25,191.00
Total Indirect Costs	0.00	188,527.00	188,527.00
2002-2003 Direct Costs	1,973,840.00	1,810,504.00	1,810,504.00
2004-2005 Rate	0.00*	10.41*	10.41**

Comparison:			
2004-2005 Actual Direct Costs	1,843,178.48	1,659,515.10	1,659,515.10
Indirect costs based on rate ** multiplied by actual direct costs	0.00	172,755.52	172,755.52
2004-2005 Actual Indirect Costs	112,400.84	296,064.22	296,064.22
2002-2003 Fixed Carry Forward	0.00	-25,191.00	-25,191.00
Total Indirect Costs	112,400.84	321,255.22	321,255.22
Over/(Under) Recovery	0.00	-148,499.70	-148,499.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	112,400.84	296,064.22	296,064.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-148,499.70	-148,499.70
Total Projected Indirect 2006-2007 (Numerator)	112,400.84	444,563.92	444,563.92
Direct Costs	1,843,178.48	1,659,515.10	1,659,515.10
Rate for 2006-2007 **	6.10*	26.79*	26.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 55100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Menominee Area Public Schools
1230 13th Street
Menominee, MI 49858-2763

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	232,437.00	1,746,228.00	1,746,228.00
2002-2003 Fixed Carryforward	-56,194.00	-30,679.00	-30,679.00
Total Indirect Costs	288,631.00	1,776,907.00	1,776,907.00
2002-2003 Direct Costs	14,257,164.00	12,743,373.00	12,743,373.00
2004-2005 Rate	2.02*	13.94*	13.94**

Comparison:			
2004-2005 Actual Direct Costs	14,575,879.64	12,918,241.32	12,918,241.32
Indirect costs based on rate ** multiplied by actual direct costs	294,432.77	1,800,802.84	1,800,802.84
2004-2005 Actual Indirect Costs	335,676.73	1,993,315.05	1,993,315.05
2002-2003 Fixed Carry Forward	-56,194.00	-30,679.00	-30,679.00
Total Indirect Costs	391,870.73	2,023,994.05	2,023,994.05
Over/(Under) Recovery	-97,437.96	-223,191.21	-223,191.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	335,676.73	1,993,315.05	1,993,315.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-97,437.96	-223,191.21	-223,191.21
Total Projected Indirect 2006-2007 (Numerator)	433,114.69	2,216,506.26	2,216,506.26
Direct Costs	14,575,879.64	12,918,241.32	12,918,241.32
Rate for 2006-2007 **	2.97*	17.16*	17.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 55115
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

North Central Area Schools
W3795 Highway US-2 & 41
Powers, MI 49874-0601

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	468,757.00	468,757.00
2002-2003 Fixed Carryforward	0.00	44,050.00	44,050.00
Total Indirect Costs	0.00	424,707.00	424,707.00
2002-2003 Direct Costs	4,858,965.00	4,390,208.00	4,390,208.00
2004-2005 Rate	0.00*	9.67*	9.67**

Comparison:			
2004-2005 Actual Direct Costs	4,790,258.94	4,396,199.61	4,396,199.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	425,112.50	425,112.50
2004-2005 Actual Indirect Costs	12,985.51	407,044.84	407,044.84
2002-2003 Fixed Carry Forward	0.00	44,050.00	44,050.00
Total Indirect Costs	12,985.51	362,994.84	362,994.84
Over/(Under) Recovery	0.00	62,117.66	62,117.66

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	12,985.51	407,044.84	407,044.84
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	62,117.66	62,117.66
Total Projected Indirect 2006-2007 (Numerator)	12,985.51	344,927.18	344,927.18
Direct Costs	4,790,258.94	4,396,199.61	4,396,199.61
Rate for 2006-2007 **	0.27*	7.85*	7.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 55120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887-0509

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	76,250.00	739,461.00	739,461.00
2002-2003 Fixed Carryforward	93,630.00	-145,530.00	-145,530.00
Total Indirect Costs	-17,380.00	884,991.00	884,991.00
2002-2003 Direct Costs	6,879,720.00	6,216,509.00	6,216,509.00
2004-2005 Rate	0.00*	14.24*	14.24**

Comparison:			
2004-2005 Actual Direct Costs	7,011,931.09	6,247,613.71	6,247,613.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	889,660.19	889,660.19
2004-2005 Actual Indirect Costs	228,141.45	992,458.83	992,458.83
2002-2003 Fixed Carry Forward	93,630.00	-145,530.00	-145,530.00
Total Indirect Costs	134,511.45	1,137,988.83	1,137,988.83
Over/(Under) Recovery	0.00	-248,328.64	-248,328.64

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	228,141.45	992,458.83	992,458.83
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-248,328.64	-248,328.64
Total Projected Indirect 2006-2007 (Numerator)	228,141.45	1,240,787.47	1,240,787.47
Direct Costs	7,011,931.09	6,247,613.71	6,247,613.71
Rate for 2006-2007 **	3.25*	19.86*	19.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 55901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Nah Tah Wahsh Public School Academy
N14911 Hannahville Road B-1
Wilson, MI 49896-9612

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	448,885.00	448,885.00
2002-2003 Fixed Carryforward	0.00	-153,606.00	-153,606.00
Total Indirect Costs	0.00	602,491.00	602,491.00
2002-2003 Direct Costs	2,805,746.00	2,356,861.00	2,356,861.00
2004-2005 Rate	0.00*	25.56*	25.56**

Comparison:			
2004-2005 Actual Direct Costs	2,712,756.00	2,712,756.00	2,712,756.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	406,913.40	678,189.00
2004-2005 Actual Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carry Forward	0.00	-153,606.00	-153,606.00
Total Indirect Costs	0.00	153,606.00	153,606.00
Over/(Under) Recovery	0.00	253,307.40	524,583.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	253,307.40	524,583.00
Total Projected Indirect 2006-2007 (Numerator)	0.00	-253,307.40	-524,583.00
Direct Costs	2,712,756.00	2,712,756.00	2,712,756.00
Rate for 2006-2007 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 56000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Midland County ESA
3917 Jefferson Avenue
Midland, MI 48640-3599

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	649,852.00	870,268.00	870,268.00
2002-2003 Fixed Carryforward	25,035.00	-12,647.00	-12,647.00
Total Indirect Costs	624,817.00	882,915.00	882,915.00
2002-2003 Direct Costs	6,863,873.00	6,643,457.00	6,643,457.00
2004-2005 Rate	9.10*	13.29*	13.29**

Comparison:			
2004-2005 Actual Direct Costs	10,044,448.61	9,828,047.80	9,828,047.80
Indirect costs based on rate ** multiplied by actual direct costs	914,044.82	1,306,147.55	1,306,147.55
2004-2005 Actual Indirect Costs	699,613.00	916,013.81	916,013.81
2002-2003 Fixed Carry Forward	25,035.00	-12,647.00	-12,647.00
Total Indirect Costs	674,578.00	928,660.81	928,660.81
Over/(Under) Recovery	239,466.82	377,486.74	377,486.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	699,613.00	916,013.81	916,013.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	239,466.82	377,486.74	377,486.74
Total Projected Indirect 2006-2007 (Numerator)	460,146.18	538,527.07	538,527.07
Direct Costs	10,044,448.61	9,828,047.80	9,828,047.80
Rate for 2006-2007 **	4.58*	5.48*	5.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 56010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Midland Public Schools
600 E. Carpenter Street
Midland, MI 48640-5417

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,683,530.00	9,509,081.00	9,509,081.00
2002-2003 Fixed Carryforward	-84,503.00	-479,918.00	-479,918.00
Total Indirect Costs	1,768,033.00	9,988,999.00	9,988,999.00
2002-2003 Direct Costs	79,364,216.00	71,538,665.00	71,538,665.00
2004-2005 Rate	2.23*	13.96*	13.96**

Comparison:			
2004-2005 Actual Direct Costs	83,644,122.85	75,951,580.03	75,951,580.03
Indirect costs based on rate ** multiplied by actual direct costs	1,865,263.94	10,602,840.57	10,602,840.57
2004-2005 Actual Indirect Costs	1,651,295.32	9,343,838.14	9,343,838.14
2002-2003 Fixed Carry Forward	-84,503.00	-479,918.00	-479,918.00
Total Indirect Costs	1,735,798.32	9,823,756.14	9,823,756.14
Over/(Under) Recovery	129,465.62	779,084.43	779,084.43

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,651,295.32	9,343,838.14	9,343,838.14
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	129,465.62	779,084.43	779,084.43
Total Projected Indirect 2006-2007 (Numerator)	1,521,829.70	8,564,753.71	8,564,753.71
Direct Costs	83,644,122.85	75,951,580.03	75,951,580.03
Rate for 2006-2007 **	1.82*	11.28*	11.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 56020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bullock Creek School District
1420 S. Badour Road
Midland, MI 48640-9545

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	310,856.00	2,045,321.00	2,045,321.00
2002-2003 Fixed Carryforward	-199,450.00	-123,982.00	-123,982.00
Total Indirect Costs	510,306.00	2,169,303.00	2,169,303.00
2002-2003 Direct Costs	16,757,453.00	15,022,988.00	15,022,988.00
2004-2005 Rate	3.05*	14.44*	14.44**

Comparison:			
2004-2005 Actual Direct Costs	15,786,994.54	14,330,283.47	14,330,283.47
Indirect costs based on rate ** multiplied by actual direct costs	481,503.33	2,069,292.93	2,069,292.93
2004-2005 Actual Indirect Costs	287,109.15	1,743,820.22	1,743,820.22
2002-2003 Fixed Carry Forward	-199,450.00	-123,982.00	-123,982.00
Total Indirect Costs	486,559.15	1,867,802.22	1,867,802.22
Over/(Under) Recovery	-5,055.82	201,490.71	201,490.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	287,109.15	1,743,820.22	1,743,820.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-5,055.82	201,490.71	201,490.71
Total Projected Indirect 2006-2007 (Numerator)	292,164.97	1,542,329.51	1,542,329.51
Direct Costs	15,786,994.54	14,330,283.47	14,330,283.47
Rate for 2006-2007 **	1.85*	10.76*	10.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 56030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Coleman Community School District
P.O. Box 522
Coleman, MI 48618-0522

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	17,569.00	886,369.00	886,369.00
2002-2003 Fixed Carryforward	9,019.00	-64,883.00	-64,883.00
Total Indirect Costs	8,550.00	951,252.00	951,252.00
2002-2003 Direct Costs	7,957,583.00	7,088,783.00	7,088,783.00
2004-2005 Rate	0.11*	13.42*	13.42**

Comparison:			
2004-2005 Actual Direct Costs	7,691,760.22	6,684,860.02	6,684,860.02
Indirect costs based on rate ** multiplied by actual direct costs	8,460.94	897,108.21	897,108.21
2004-2005 Actual Indirect Costs	238,957.86	1,245,858.06	1,245,858.06
2002-2003 Fixed Carry Forward	9,019.00	-64,883.00	-64,883.00
Total Indirect Costs	229,938.86	1,310,741.06	1,310,741.06
Over/(Under) Recovery	-221,477.92	-413,632.85	-413,632.85

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	238,957.86	1,245,858.06	1,245,858.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-221,477.92	-413,632.85	-413,632.85
Total Projected Indirect 2006-2007 (Numerator)	460,435.78	1,659,490.91	1,659,490.91
Direct Costs	7,691,760.22	6,684,860.02	6,684,860.02
Rate for 2006-2007 **	5.99*	24.82*	24.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 56050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Meridian Public Schools
3361 N. M-30
Sanford, MI 48657-9533

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	199,167.00	1,212,357.00	1,212,357.00
2002-2003 Fixed Carryforward	-70,528.00	-164,082.00	-164,082.00
Total Indirect Costs	269,695.00	1,376,439.00	1,376,439.00
2002-2003 Direct Costs	11,689,700.00	10,676,510.00	10,676,510.00
2004-2005 Rate	2.31*	12.89*	12.89**

Comparison:			
2004-2005 Actual Direct Costs	11,848,725.06	10,695,209.56	10,695,209.56
Indirect costs based on rate ** multiplied by actual direct costs	273,705.55	1,378,612.51	1,378,612.51
2004-2005 Actual Indirect Costs	316,581.21	1,470,096.71	1,470,096.71
2002-2003 Fixed Carry Forward	-70,528.00	-164,082.00	-164,082.00
Total Indirect Costs	387,109.21	1,634,178.71	1,634,178.71
Over/(Under) Recovery	-113,403.66	-255,566.20	-255,566.20

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	316,581.21	1,470,096.71	1,470,096.71
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-113,403.66	-255,566.20	-255,566.20
Total Projected Indirect 2006-2007 (Numerator)	429,984.87	1,725,662.91	1,725,662.91
Direct Costs	11,848,725.06	10,695,209.56	10,695,209.56
Rate for 2006-2007 **	3.63*	16.13*	16.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 56901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Windover High School
32 S. Homer Road
Midland, MI 48640-8383

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	57,002.00	128,644.00	128,644.00
2002-2003 Fixed Carryforward	-14,403.00	-31,533.00	-31,533.00
Total Indirect Costs	71,405.00	160,177.00	160,177.00
2002-2003 Direct Costs	818,970.00	747,328.00	747,328.00
2004-2005 Rate	8.72*	21.43*	21.43**

Comparison:			
2004-2005 Actual Direct Costs	820,504.43	746,640.08	746,640.08
Indirect costs based on rate ** multiplied by actual direct costs	71,547.99	111,996.01	160,004.97
2004-2005 Actual Indirect Costs	22,023.14	95,887.49	95,887.49
2002-2003 Fixed Carry Forward	-14,403.00	-31,533.00	-31,533.00
Total Indirect Costs	36,426.14	127,420.49	127,420.49
Over/(Under) Recovery	35,121.85	-15,424.48	32,584.48

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	22,023.14	95,887.49	95,887.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	35,121.85	-15,424.48	32,584.48
Total Projected Indirect 2006-2007 (Numerator)	-13,098.71	111,311.97	63,303.01
Direct Costs	820,504.43	746,640.08	746,640.08
Rate for 2006-2007 **	0.00*	14.91*	8.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 56902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Midland Academy of Advanced & Creative S
4653 E. Bailey Bridge Road
Midland, MI 48640-8542

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	70,235.00	410,119.00	410,119.00
2002-2003 Fixed Carryforward	4,883.00	-280,169.00	-280,169.00
Total Indirect Costs	65,352.00	690,288.00	690,288.00
2002-2003 Direct Costs	1,771,645.00	1,431,761.00	1,431,761.00
2004-2005 Rate	3.69*	48.21*	48.21**

Comparison:			
2004-2005 Actual Direct Costs	1,472,026.45	1,073,179.39	1,073,179.39
Indirect costs based on rate ** multiplied by actual direct costs	54,317.78	160,976.91	268,294.85
2004-2005 Actual Indirect Costs	76,667.38	475,514.44	475,514.44
2002-2003 Fixed Carry Forward	4,883.00	-280,169.00	-280,169.00
Total Indirect Costs	71,784.38	755,683.44	755,683.44
Over/(Under) Recovery	-17,466.60	-594,706.53	-487,388.59

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	76,667.38	475,514.44	475,514.44
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-17,466.60	-594,706.53	-487,388.59
Total Projected Indirect 2006-2007 (Numerator)	94,133.98	1,070,220.97	962,903.03
Direct Costs	1,472,026.45	1,073,179.39	1,073,179.39
Rate for 2006-2007 **	6.39*	99.72*	89.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 57020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lake City Area School District
P.O. Box 900
Lake City, MI 49651-0900

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	119,169.00	990,878.00	990,878.00
2002-2003 Fixed Carryforward	-17,533.00	-24,375.00	-24,375.00
Total Indirect Costs	136,702.00	1,015,253.00	1,015,253.00
2002-2003 Direct Costs	9,096,177.00	8,224,468.00	8,224,468.00
2004-2005 Rate	1.50*	12.34*	12.34**

Comparison:			
2004-2005 Actual Direct Costs	9,175,208.29	8,340,778.94	8,340,778.94
Indirect costs based on rate ** multiplied by actual direct costs	137,628.12	1,029,252.12	1,029,252.12
2004-2005 Actual Indirect Costs	232,511.16	1,066,940.51	1,066,940.51
2002-2003 Fixed Carry Forward	-17,533.00	-24,375.00	-24,375.00
Total Indirect Costs	250,044.16	1,091,315.51	1,091,315.51
Over/(Under) Recovery	-112,416.04	-62,063.39	-62,063.39

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	232,511.16	1,066,940.51	1,066,940.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-112,416.04	-62,063.39	-62,063.39
Total Projected Indirect 2006-2007 (Numerator)	344,927.20	1,129,003.90	1,129,003.90
Direct Costs	9,175,208.29	8,340,778.94	8,340,778.94
Rate for 2006-2007 **	3.76*	13.54*	13.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 57030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

McBain Rural Agricultural Schools
107 E. Maple Street
McBain, MI 49657-9672

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	171,382.00	920,717.00	920,717.00
2002-2003 Fixed Carryforward	-6,432.00	-187,029.00	-187,029.00
Total Indirect Costs	177,814.00	1,107,746.00	1,107,746.00
2002-2003 Direct Costs	7,208,567.00	6,459,232.00	6,459,232.00
2004-2005 Rate	2.47*	17.15*	17.15**

Comparison:			
2004-2005 Actual Direct Costs	7,520,411.45	6,753,980.11	6,753,980.11
Indirect costs based on rate ** multiplied by actual direct costs	185,754.16	1,013,097.02	1,158,307.59
2004-2005 Actual Indirect Costs	140,174.98	906,606.32	906,606.32
2002-2003 Fixed Carry Forward	-6,432.00	-187,029.00	-187,029.00
Total Indirect Costs	146,606.98	1,093,635.32	1,093,635.32
Over/(Under) Recovery	39,147.18	-80,538.30	64,672.27

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	140,174.98	906,606.32	906,606.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	39,147.18	-80,538.30	64,672.27
Total Projected Indirect 2006-2007 (Numerator)	101,027.80	987,144.62	841,934.05
Direct Costs	7,520,411.45	6,753,980.11	6,753,980.11
Rate for 2006-2007 **	1.34*	14.62*	12.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education

School District 58000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Monroe ISD
1101 S. Raisinville Road
Monroe, MI 48161-9047

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,011,243.00	1,916,651.00	1,916,651.00
2002-2003 Fixed Carryforward	-90,452.00	-121,492.00	-121,492.00
Total Indirect Costs	1,101,695.00	2,038,143.00	2,038,143.00
2002-2003 Direct Costs	24,291,435.00	23,386,027.00	23,386,027.00
2004-2005 Rate	4.54*	8.72*	8.72**

Comparison:			
2004-2005 Actual Direct Costs	34,036,898.52	32,910,954.91	32,910,954.91
Indirect costs based on rate ** multiplied by actual direct costs	1,545,275.19	2,869,835.27	2,869,835.27
2004-2005 Actual Indirect Costs	1,648,528.61	2,774,472.22	2,774,472.22
2002-2003 Fixed Carry Forward	-90,452.00	-121,492.00	-121,492.00
Total Indirect Costs	1,738,980.61	2,895,964.22	2,895,964.22
Over/(Under) Recovery	-193,705.42	-26,128.95	-26,128.95

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,648,528.61	2,774,472.22	2,774,472.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-193,705.42	-26,128.95	-26,128.95
Total Projected Indirect 2006-2007 (Numerator)	1,842,234.03	2,800,601.17	2,800,601.17
Direct Costs	34,036,898.52	32,910,954.91	32,910,954.91
Rate for 2006-2007 **	5.41*	8.51*	8.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162-0733

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,114,190.00	7,950,457.00	7,950,457.00
2002-2003 Fixed Carryforward	-792,121.00	-1,483,451.00	-1,483,451.00
Total Indirect Costs	2,906,311.00	9,433,908.00	9,433,908.00
2002-2003 Direct Costs	52,830,186.00	46,993,919.00	46,993,919.00
2004-2005 Rate	5.50*	20.07*	20.07**

Comparison:			
2004-2005 Actual Direct Costs	54,079,959.36	47,670,225.24	47,670,225.24
Indirect costs based on rate ** multiplied by actual direct costs	2,974,397.76	7,150,533.79	9,567,414.21
2004-2005 Actual Indirect Costs	2,231,224.52	8,640,958.64	8,640,958.64
2002-2003 Fixed Carry Forward	-792,121.00	-1,483,451.00	-1,483,451.00
Total Indirect Costs	3,023,345.52	10,124,409.64	10,124,409.64
Over/(Under) Recovery	-48,947.76	-2,973,875.85	-556,995.43

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,231,224.52	8,640,958.64	8,640,958.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-48,947.76	-2,973,875.85	-556,995.43
Total Projected Indirect 2006-2007 (Numerator)	2,280,172.28	11,614,834.49	9,197,954.07
Direct Costs	54,079,959.36	47,670,225.24	47,670,225.24
Rate for 2006-2007 **	4.22*	24.36*	19.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Airport Community School District
11270 Grafton Road
Carleton, MI 48117-9392

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	585,308.00	2,981,950.00	2,981,950.00
2002-2003 Fixed Carryforward	0.00	-884,553.00	-884,553.00
Total Indirect Costs	585,308.00	3,866,503.00	3,866,503.00
2002-2003 Direct Costs	23,837,498.00	21,440,856.00	21,440,856.00
2004-2005 Rate	2.46*	18.03*	18.03**

Comparison:			
2004-2005 Actual Direct Costs	24,800,126.60	22,420,224.81	22,420,224.81
Indirect costs based on rate ** multiplied by actual direct costs	610,083.11	3,363,033.72	4,042,366.53
2004-2005 Actual Indirect Costs	748,758.08	3,128,659.87	3,128,659.87
2002-2003 Fixed Carry Forward	0.00	-884,553.00	-884,553.00
Total Indirect Costs	748,758.08	4,013,212.87	4,013,212.87
Over/(Under) Recovery	-138,674.97	-650,179.15	29,153.66

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	748,758.08	3,128,659.87	3,128,659.87
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-138,674.97	-650,179.15	29,153.66
Total Projected Indirect 2006-2007 (Numerator)	887,433.05	3,778,839.02	3,099,506.21
Direct Costs	24,800,126.60	22,420,224.81	22,420,224.81
Rate for 2006-2007 **	3.58*	16.85*	13.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bedford Public Schools
1623 W Sterns Road
Temperance, MI 48182-1554

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	481,566.00	4,785,954.00	4,785,954.00
2002-2003 Fixed Carryforward	-45,045.00	-507,229.00	-507,229.00
Total Indirect Costs	526,611.00	5,293,183.00	5,293,183.00
2002-2003 Direct Costs	38,133,016.00	33,828,628.00	33,828,628.00
2004-2005 Rate	1.38*	15.65*	15.65**

Comparison:			
2004-2005 Actual Direct Costs	41,350,450.92	37,568,734.67	37,568,734.67
Indirect costs based on rate ** multiplied by actual direct costs	570,636.22	5,635,310.20	5,879,506.98
2004-2005 Actual Indirect Costs	1,239,060.77	5,020,777.02	5,020,777.02
2002-2003 Fixed Carry Forward	-45,045.00	-507,229.00	-507,229.00
Total Indirect Costs	1,284,105.77	5,528,006.02	5,528,006.02
Over/(Under) Recovery	-713,469.55	107,304.18	351,500.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,239,060.77	5,020,777.02	5,020,777.02
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-713,469.55	107,304.18	351,500.96
Total Projected Indirect 2006-2007 (Numerator)	1,952,530.32	4,913,472.84	4,669,276.06
Direct Costs	41,350,450.92	37,568,734.67	37,568,734.67
Rate for 2006-2007 **	4.72*	13.08*	12.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dundee Community Schools
420 Ypsilanti Street
Dundee, MI 48131-1152

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	1,092,757.00	1,092,757.00
2002-2003 Fixed Carryforward	0.00	-5,951.00	-5,951.00
Total Indirect Costs	0.00	1,098,708.00	1,098,708.00
2002-2003 Direct Costs	11,006,041.00	9,913,284.00	9,913,284.00
2004-2005 Rate	0.00*	11.08*	11.08**

Comparison:			
2004-2005 Actual Direct Costs	13,241,787.98	11,670,914.28	11,670,914.28
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,293,137.30	1,293,137.30
2004-2005 Actual Indirect Costs	542,759.93	2,113,633.63	2,113,633.63
2002-2003 Fixed Carry Forward	0.00	-5,951.00	-5,951.00
Total Indirect Costs	542,759.93	2,119,584.63	2,119,584.63
Over/(Under) Recovery	0.00	-826,447.33	-826,447.33

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	542,759.93	2,113,633.63	2,113,633.63
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-826,447.33	-826,447.33
Total Projected Indirect 2006-2007 (Numerator)	542,759.93	2,940,080.96	2,940,080.96
Direct Costs	13,241,787.98	11,670,914.28	11,670,914.28
Rate for 2006-2007 **	4.10*	25.19*	25.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ida Public School District
3145 Prairie Street
Ida, MI 48140-9778

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	158,852.00	1,316,835.00	1,316,835.00
2002-2003 Fixed Carryforward	0.00	-7,168.00	-7,168.00
Total Indirect Costs	158,852.00	1,324,003.00	1,324,003.00
2002-2003 Direct Costs	12,257,158.00	11,099,175.00	11,099,175.00
2004-2005 Rate	1.30*	11.93*	11.93**

Comparison:			
2004-2005 Actual Direct Costs	13,300,298.01	12,000,562.79	12,000,562.79
Indirect costs based on rate ** multiplied by actual direct costs	172,903.87	1,431,667.14	1,431,667.14
2004-2005 Actual Indirect Costs	322,392.67	1,622,127.89	1,622,127.89
2002-2003 Fixed Carry Forward	0.00	-7,168.00	-7,168.00
Total Indirect Costs	322,392.67	1,629,295.89	1,629,295.89
Over/(Under) Recovery	-149,488.80	-197,628.75	-197,628.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	322,392.67	1,622,127.89	1,622,127.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-149,488.80	-197,628.75	-197,628.75
Total Projected Indirect 2006-2007 (Numerator)	471,881.47	1,819,756.64	1,819,756.64
Direct Costs	13,300,298.01	12,000,562.79	12,000,562.79
Rate for 2006-2007 **	3.55*	15.16*	15.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Jefferson Schools (Monroe)
2400 N. Dixie Highway
Monroe, MI 48162-5291

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	430,151.00	3,497,901.00	3,497,901.00
2002-2003 Fixed Carryforward	137,996.00	-2,791,611.00	-2,791,611.00
Total Indirect Costs	292,155.00	6,289,512.00	6,289,512.00
2002-2003 Direct Costs	24,408,250.00	21,340,500.00	21,340,500.00
2004-2005 Rate	1.20*	29.47*	29.47**

Comparison:			
2004-2005 Actual Direct Costs	22,444,136.67	19,525,152.63	19,525,152.63
Indirect costs based on rate ** multiplied by actual direct costs	269,329.64	2,928,772.89	4,881,288.16
2004-2005 Actual Indirect Costs	1,253,977.61	4,172,961.65	4,172,961.65
2002-2003 Fixed Carry Forward	137,996.00	-2,791,611.00	-2,791,611.00
Total Indirect Costs	1,115,981.61	6,964,572.65	6,964,572.65
Over/(Under) Recovery	-846,651.97	-4,035,799.76	-2,083,284.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,253,977.61	4,172,961.65	4,172,961.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-846,651.97	-4,035,799.76	-2,083,284.49
Total Projected Indirect 2006-2007 (Numerator)	2,100,629.58	8,208,761.41	6,256,246.14
Direct Costs	22,444,136.67	19,525,152.63	19,525,152.63
Rate for 2006-2007 **	9.36*	42.04*	32.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mason Consolidated Schools (Monroe)
2400 Mason Eagles Drive
Erie, MI 48133-9318

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	206,466.00	1,565,855.00	1,565,855.00
2002-2003 Fixed Carryforward	-815.00	-106,103.00	-106,103.00
Total Indirect Costs	207,281.00	1,671,958.00	1,671,958.00
2002-2003 Direct Costs	12,509,114.00	11,149,725.00	11,149,725.00
2004-2005 Rate	1.66*	15.00*	15.00**

Comparison:			
2004-2005 Actual Direct Costs	12,925,844.67	11,507,604.78	11,507,604.78
Indirect costs based on rate ** multiplied by actual direct costs	214,569.02	1,726,140.72	1,726,140.72
2004-2005 Actual Indirect Costs	574,554.33	1,992,794.22	1,992,794.22
2002-2003 Fixed Carry Forward	-815.00	-106,103.00	-106,103.00
Total Indirect Costs	575,369.33	2,098,897.22	2,098,897.22
Over/(Under) Recovery	-360,800.31	-372,756.50	-372,756.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	574,554.33	1,992,794.22	1,992,794.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-360,800.31	-372,756.50	-372,756.50
Total Projected Indirect 2006-2007 (Numerator)	935,354.64	2,365,550.72	2,365,550.72
Direct Costs	12,925,844.67	11,507,604.78	11,507,604.78
Rate for 2006-2007 **	7.24*	20.56*	20.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Summerfield School District
17555 Ida West Road
Petersburg, MI 49270-9564

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	108,480.00	718,139.00	718,139.00
2002-2003 Fixed Carryforward	7,594.00	15,338.00	15,338.00
Total Indirect Costs	100,886.00	702,801.00	702,801.00
2002-2003 Direct Costs	5,835,872.00	5,226,213.00	5,226,213.00
2004-2005 Rate	1.73*	13.45*	13.45**

Comparison:			
2004-2005 Actual Direct Costs	6,283,151.23	5,551,677.84	5,551,677.84
Indirect costs based on rate ** multiplied by actual direct costs	108,698.52	746,700.67	746,700.67
2004-2005 Actual Indirect Costs	157,721.21	889,194.60	889,194.60
2002-2003 Fixed Carry Forward	7,594.00	15,338.00	15,338.00
Total Indirect Costs	150,127.21	873,856.60	873,856.60
Over/(Under) Recovery	-41,428.69	-127,155.93	-127,155.93

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	157,721.21	889,194.60	889,194.60
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-41,428.69	-127,155.93	-127,155.93
Total Projected Indirect 2006-2007 (Numerator)	199,149.90	1,016,350.53	1,016,350.53
Direct Costs	6,283,151.23	5,551,677.84	5,551,677.84
Rate for 2006-2007 **	3.17*	18.31*	18.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Whiteford Agricultural Schools
6655 Consear Road
Ottawa Lake, MI 49267-9715

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	110,401.00	649,808.00	649,808.00
2002-2003 Fixed Carryforward	50,591.00	35,180.00	35,180.00
Total Indirect Costs	59,810.00	614,628.00	614,628.00
2002-2003 Direct Costs	5,576,474.00	5,037,067.00	5,037,067.00
2004-2005 Rate	1.07*	12.20*	12.20**

Comparison:			
2004-2005 Actual Direct Costs	5,907,060.38	5,340,065.33	5,340,065.33
Indirect costs based on rate ** multiplied by actual direct costs	63,205.55	651,487.97	651,487.97
2004-2005 Actual Indirect Costs	140,149.63	707,144.68	707,144.68
2002-2003 Fixed Carry Forward	50,591.00	35,180.00	35,180.00
Total Indirect Costs	89,558.63	671,964.68	671,964.68
Over/(Under) Recovery	-26,353.08	-20,476.71	-20,476.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	140,149.63	707,144.68	707,144.68
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-26,353.08	-20,476.71	-20,476.71
Total Projected Indirect 2006-2007 (Numerator)	166,502.71	727,621.39	727,621.39
Direct Costs	5,907,060.38	5,340,065.33	5,340,065.33
Rate for 2006-2007 **	2.82*	13.63*	13.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

New Bedford Academy
6315 Secor Road
Lambertville, MI 48144-0286

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	4,981.00	124,672.00	124,672.00
2002-2003 Fixed Carryforward	101,928.00	7,735.00	7,735.00
Total Indirect Costs	-96,947.00	116,937.00	116,937.00
2002-2003 Direct Costs	1,175,994.00	1,056,303.00	1,056,303.00
2004-2005 Rate	0.00*	11.07*	11.07**

Comparison:			
2004-2005 Actual Direct Costs	790,112.00	697,680.00	697,680.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	77,233.18	77,233.18
2004-2005 Actual Indirect Costs	45,487.00	137,919.00	137,919.00
2002-2003 Fixed Carry Forward	101,928.00	7,735.00	7,735.00
Total Indirect Costs	-56,441.00	130,184.00	130,184.00
Over/(Under) Recovery	0.00	-52,950.82	-52,950.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	45,487.00	137,919.00	137,919.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-52,950.82	-52,950.82
Total Projected Indirect 2006-2007 (Numerator)	45,487.00	190,869.82	190,869.82
Direct Costs	790,112.00	697,680.00	697,680.00
Rate for 2006-2007 **	5.76*	27.36*	27.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 58902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Triumph Academy
3000 Vivian Road
Monroe, MI 48162

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	2,697,706.00	1,728,560.00	1,728,560.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	56,453.00	1,025,599.00	1,025,599.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	56,453.00	1,025,599.00	1,025,599.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	56,453.00	1,025,599.00	1,025,599.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	56,453.00	1,025,599.00	1,025,599.00
Direct Costs	2,697,706.00	1,728,560.00	1,728,560.00
Rate for 2006-2007 **	2.09*	59.33*	59.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Montcalm Area ISD
P.O. Box 367
Stanton, MI 48888-0367

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	557,436.00	1,323,962.00	1,323,962.00
2002-2003 Fixed Carryforward	-73,753.00	52,338.00	52,338.00
Total Indirect Costs	631,189.00	1,271,624.00	1,271,624.00
2002-2003 Direct Costs	12,575,385.00	11,808,859.00	11,808,859.00
2004-2005 Rate	5.02*	10.77*	10.77**

Comparison:			
2004-2005 Actual Direct Costs	14,755,605.22	13,961,597.02	13,961,597.02
Indirect costs based on rate ** multiplied by actual direct costs	740,731.38	1,503,664.00	1,503,664.00
2004-2005 Actual Indirect Costs	764,292.38	1,558,300.58	1,558,300.58
2002-2003 Fixed Carry Forward	-73,753.00	52,338.00	52,338.00
Total Indirect Costs	838,045.38	1,505,962.58	1,505,962.58
Over/(Under) Recovery	-97,314.00	-2,298.58	-2,298.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	764,292.38	1,558,300.58	1,558,300.58
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-97,314.00	-2,298.58	-2,298.58
Total Projected Indirect 2006-2007 (Numerator)	861,606.38	1,560,599.16	1,560,599.16
Direct Costs	14,755,605.22	13,961,597.02	13,961,597.02
Rate for 2006-2007 **	5.84*	11.18*	11.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811-0780

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	135,629.00	1,177,956.00	1,177,956.00
2002-2003 Fixed Carryforward	28,738.00	81,608.00	81,608.00
Total Indirect Costs	106,891.00	1,096,348.00	1,096,348.00
2002-2003 Direct Costs	10,083,866.00	9,041,539.00	9,041,539.00
2004-2005 Rate	1.06*	12.13*	12.13**

Comparison:			
2004-2005 Actual Direct Costs	9,884,566.02	8,846,613.37	8,846,613.37
Indirect costs based on rate ** multiplied by actual direct costs	104,776.40	1,073,094.20	1,073,094.20
2004-2005 Actual Indirect Costs	317,790.01	1,355,742.66	1,355,742.66
2002-2003 Fixed Carry Forward	28,738.00	81,608.00	81,608.00
Total Indirect Costs	289,052.01	1,274,134.66	1,274,134.66
Over/(Under) Recovery	-184,275.61	-201,040.46	-201,040.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	317,790.01	1,355,742.66	1,355,742.66
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-184,275.61	-201,040.46	-201,040.46
Total Projected Indirect 2006-2007 (Numerator)	502,065.62	1,556,783.12	1,556,783.12
Direct Costs	9,884,566.02	8,846,613.37	8,846,613.37
Rate for 2006-2007 **	5.08*	17.60*	17.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59045
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829-0349

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	256,198.00	942,890.00	942,890.00
2002-2003 Fixed Carryforward	-101,698.00	-16,249.00	-16,249.00
Total Indirect Costs	357,896.00	959,139.00	959,139.00
2002-2003 Direct Costs	8,227,474.00	7,540,782.00	7,540,782.00
2004-2005 Rate	4.35*	12.72*	12.72**

Comparison:			
2004-2005 Actual Direct Costs	8,311,173.05	7,596,266.46	7,596,266.46
Indirect costs based on rate ** multiplied by actual direct costs	361,536.03	966,245.09	966,245.09
2004-2005 Actual Indirect Costs	342,506.68	1,057,413.27	1,057,413.27
2002-2003 Fixed Carry Forward	-101,698.00	-16,249.00	-16,249.00
Total Indirect Costs	444,204.68	1,073,662.27	1,073,662.27
Over/(Under) Recovery	-82,668.65	-107,417.18	-107,417.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	342,506.68	1,057,413.27	1,057,413.27
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-82,668.65	-107,417.18	-107,417.18
Total Projected Indirect 2006-2007 (Numerator)	425,175.33	1,164,830.45	1,164,830.45
Direct Costs	8,311,173.05	7,596,266.46	7,596,266.46
Rate for 2006-2007 **	5.12*	15.33*	15.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Greenville Public Schools
1414 W. Chase Road
Greenville, MI 48838-1799

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	437,247.00	2,997,209.00	2,997,209.00
2002-2003 Fixed Carryforward	-65,778.00	4,612.00	4,612.00
Total Indirect Costs	503,025.00	2,992,597.00	2,992,597.00
2002-2003 Direct Costs	27,989,628.00	25,429,666.00	25,429,666.00
2004-2005 Rate	1.80*	11.77*	11.77**

Comparison:			
2004-2005 Actual Direct Costs	27,225,472.88	24,682,885.22	24,682,885.22
Indirect costs based on rate ** multiplied by actual direct costs	490,058.51	2,905,175.59	2,905,175.59
2004-2005 Actual Indirect Costs	1,100,596.30	3,643,183.96	3,643,183.96
2002-2003 Fixed Carry Forward	-65,778.00	4,612.00	4,612.00
Total Indirect Costs	1,166,374.30	3,638,571.96	3,638,571.96
Over/(Under) Recovery	-676,315.79	-733,396.37	-733,396.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,100,596.30	3,643,183.96	3,643,183.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-676,315.79	-733,396.37	-733,396.37
Total Projected Indirect 2006-2007 (Numerator)	1,776,912.09	4,376,580.33	4,376,580.33
Direct Costs	27,225,472.88	24,682,885.22	24,682,885.22
Rate for 2006-2007 **	6.53*	17.73*	17.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343-0079

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	287,334.00	1,796,953.00	1,796,953.00
2002-2003 Fixed Carryforward	-32,647.00	60,986.00	60,986.00
Total Indirect Costs	319,981.00	1,735,967.00	1,735,967.00
2002-2003 Direct Costs	15,965,022.00	14,455,403.00	14,455,403.00
2004-2005 Rate	2.00*	12.01*	12.01**

Comparison:			
2004-2005 Actual Direct Costs	16,916,590.30	15,411,237.63	15,411,237.63
Indirect costs based on rate ** multiplied by actual direct costs	338,331.81	1,850,889.64	1,850,889.64
2004-2005 Actual Indirect Costs	460,175.61	1,965,528.28	1,965,528.28
2002-2003 Fixed Carry Forward	-32,647.00	60,986.00	60,986.00
Total Indirect Costs	492,822.61	1,904,542.28	1,904,542.28
Over/(Under) Recovery	-154,490.80	-53,652.64	-53,652.64

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	460,175.61	1,965,528.28	1,965,528.28
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-154,490.80	-53,652.64	-53,652.64
Total Projected Indirect 2006-2007 (Numerator)	614,666.41	2,019,180.92	2,019,180.92
Direct Costs	16,916,590.30	15,411,237.63	15,411,237.63
Rate for 2006-2007 **	3.63*	13.10*	13.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lakeview Community Schools (Montcalm)
123 5th Street
Lakeview, MI 48850-9153

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	162,996.00	1,457,848.00	1,457,848.00
2002-2003 Fixed Carryforward	0.00	-202,873.00	-202,873.00
Total Indirect Costs	162,996.00	1,660,721.00	1,660,721.00
2002-2003 Direct Costs	13,432,100.00	12,137,248.00	12,137,248.00
2004-2005 Rate	1.21*	13.68*	13.68**

Comparison:			
2004-2005 Actual Direct Costs	13,742,918.38	12,462,244.45	12,462,244.45
Indirect costs based on rate ** multiplied by actual direct costs	166,289.31	1,704,835.04	1,704,835.04
2004-2005 Actual Indirect Costs	399,651.72	1,680,325.65	1,680,325.65
2002-2003 Fixed Carry Forward	0.00	-202,873.00	-202,873.00
Total Indirect Costs	399,651.72	1,883,198.65	1,883,198.65
Over/(Under) Recovery	-233,362.41	-178,363.61	-178,363.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	399,651.72	1,680,325.65	1,680,325.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-233,362.41	-178,363.61	-178,363.61
Total Projected Indirect 2006-2007 (Numerator)	633,014.13	1,858,689.26	1,858,689.26
Direct Costs	13,742,918.38	12,462,244.45	12,462,244.45
Rate for 2006-2007 **	4.61*	14.91*	14.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59125
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888-0009

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	194,163.00	1,750,312.00	1,750,312.00
2002-2003 Fixed Carryforward	3,136.00	-365,785.00	-365,785.00
Total Indirect Costs	191,027.00	2,116,097.00	2,116,097.00
2002-2003 Direct Costs	15,049,289.00	13,493,140.00	13,493,140.00
2004-2005 Rate	1.27*	15.68*	15.68**

Comparison:			
2004-2005 Actual Direct Costs	15,486,633.66	13,945,893.73	13,945,893.73
Indirect costs based on rate ** multiplied by actual direct costs	196,680.25	2,091,884.06	2,186,716.14
2004-2005 Actual Indirect Costs	452,490.01	1,993,229.94	1,993,229.94
2002-2003 Fixed Carry Forward	3,136.00	-365,785.00	-365,785.00
Total Indirect Costs	449,354.01	2,359,014.94	2,359,014.94
Over/(Under) Recovery	-252,673.76	-267,130.88	-172,298.80

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	452,490.01	1,993,229.94	1,993,229.94
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-252,673.76	-267,130.88	-172,298.80
Total Projected Indirect 2006-2007 (Numerator)	705,163.77	2,260,360.82	2,165,528.74
Direct Costs	15,486,633.66	13,945,893.73	13,945,893.73
Rate for 2006-2007 **	4.55*	16.21*	15.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891-9502

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	52,287.00	565,457.00	565,457.00
2002-2003 Fixed Carryforward	-6,465.00	105,348.00	105,348.00
Total Indirect Costs	58,752.00	460,109.00	460,109.00
2002-2003 Direct Costs	5,671,655.00	5,158,485.00	5,158,485.00
2004-2005 Rate	1.04*	8.92*	8.92**

Comparison:			
2004-2005 Actual Direct Costs	5,851,374.69	5,297,382.81	5,297,382.81
Indirect costs based on rate ** multiplied by actual direct costs	60,854.30	472,526.55	472,526.55
2004-2005 Actual Indirect Costs	209,477.57	763,469.45	763,469.45
2002-2003 Fixed Carry Forward	-6,465.00	105,348.00	105,348.00
Total Indirect Costs	215,942.57	658,121.45	658,121.45
Over/(Under) Recovery	-155,088.27	-185,594.90	-185,594.90

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	209,477.57	763,469.45	763,469.45
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-155,088.27	-185,594.90	-185,594.90
Total Projected Indirect 2006-2007 (Numerator)	364,565.84	949,064.35	949,064.35
Direct Costs	5,851,374.69	5,297,382.81	5,297,382.81
Rate for 2006-2007 **	6.23*	17.92*	17.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 59901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Threshold Academy
904 Oak Drive
Greenville, MI 48838-8230

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	51,910.00	181,010.00	181,010.00
2002-2003 Fixed Carryforward	0.00	-81,199.00	-81,199.00
Total Indirect Costs	51,910.00	262,209.00	262,209.00
2002-2003 Direct Costs	1,519,435.00	1,390,335.00	1,390,335.00
2004-2005 Rate	3.42*	18.86*	18.86**

Comparison:			
2004-2005 Actual Direct Costs	1,533,666.24	1,397,829.34	1,397,829.34
Indirect costs based on rate ** multiplied by actual direct costs	52,451.39	209,674.40	263,630.61
2004-2005 Actual Indirect Costs	59,443.88	195,280.78	195,280.78
2002-2003 Fixed Carry Forward	0.00	-81,199.00	-81,199.00
Total Indirect Costs	59,443.88	276,479.78	276,479.78
Over/(Under) Recovery	-6,992.49	-66,805.38	-12,849.17

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	59,443.88	195,280.78	195,280.78
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-6,992.49	-66,805.38	-12,849.17
Total Projected Indirect 2006-2007 (Numerator)	66,436.37	262,086.16	208,129.95
Direct Costs	1,533,666.24	1,397,829.34	1,397,829.34
Rate for 2006-2007 **	4.33*	18.75*	14.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 60010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709-0619

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	127,405.00	616,357.00	616,357.00
2002-2003 Fixed Carryforward	3,664.00	-196,337.00	-196,337.00
Total Indirect Costs	123,741.00	812,694.00	812,694.00
2002-2003 Direct Costs	4,583,288.00	4,094,336.00	4,094,336.00
2004-2005 Rate	2.70*	19.85*	19.85**

Comparison:			
2004-2005 Actual Direct Costs	3,584,494.32	3,192,062.52	3,192,062.52
Indirect costs based on rate ** multiplied by actual direct costs	96,781.35	478,809.38	633,624.41
2004-2005 Actual Indirect Costs	261,777.10	654,208.90	654,208.90
2002-2003 Fixed Carry Forward	3,664.00	-196,337.00	-196,337.00
Total Indirect Costs	258,113.10	850,545.90	850,545.90
Over/(Under) Recovery	-161,331.75	-371,736.52	-216,921.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	261,777.10	654,208.90	654,208.90
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-161,331.75	-371,736.52	-216,921.49
Total Projected Indirect 2006-2007 (Numerator)	423,108.85	1,025,945.42	871,130.39
Direct Costs	3,584,494.32	3,192,062.52	3,192,062.52
Rate for 2006-2007 **	11.80*	32.14*	27.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 60020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hillman Community Schools
P.O. Box 518
Hillman, MI 49746-0518

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	157,037.00	593,950.00	593,950.00
2002-2003 Fixed Carryforward	62,317.00	-123,627.00	-123,627.00
Total Indirect Costs	94,720.00	717,577.00	717,577.00
2002-2003 Direct Costs	4,502,768.00	4,065,855.00	4,065,855.00
2004-2005 Rate	2.10*	17.65*	17.65**

Comparison:			
2004-2005 Actual Direct Costs	4,620,160.08	4,066,025.40	4,066,025.40
Indirect costs based on rate ** multiplied by actual direct costs	97,023.36	609,903.81	717,653.48
2004-2005 Actual Indirect Costs	63,662.71	617,797.39	617,797.39
2002-2003 Fixed Carry Forward	62,317.00	-123,627.00	-123,627.00
Total Indirect Costs	1,345.71	741,424.39	741,424.39
Over/(Under) Recovery	95,677.65	-131,520.58	-23,770.91

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	63,662.71	617,797.39	617,797.39
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	95,677.65	-131,520.58	-23,770.91
Total Projected Indirect 2006-2007 (Numerator)	-32,014.94	749,317.97	641,568.30
Direct Costs	4,620,160.08	4,066,025.40	4,066,025.40
Rate for 2006-2007 **	0.00*	18.43*	15.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Muskegon Area ISD
630 Harvey Street
Muskegon, MI 49442-2309

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,398,727.00	2,580,574.00	2,580,574.00
2002-2003 Fixed Carryforward	116,509.00	-976,424.00	-976,424.00
Total Indirect Costs	1,282,218.00	3,556,998.00	3,556,998.00
2002-2003 Direct Costs	17,758,567.00	16,576,720.00	16,576,720.00
2004-2005 Rate	7.22*	21.46*	21.46**

Comparison:			
2004-2005 Actual Direct Costs	20,383,513.01	18,747,291.43	18,747,291.43
Indirect costs based on rate ** multiplied by actual direct costs	1,471,689.64	2,812,093.71	4,023,168.74
2004-2005 Actual Indirect Costs	2,237,299.23	3,873,520.81	3,873,520.81
2002-2003 Fixed Carry Forward	116,509.00	-976,424.00	-976,424.00
Total Indirect Costs	2,120,790.23	4,849,944.81	4,849,944.81
Over/(Under) Recovery	-649,100.59	-2,037,851.10	-826,776.07

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,237,299.23	3,873,520.81	3,873,520.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-649,100.59	-2,037,851.10	-826,776.07
Total Projected Indirect 2006-2007 (Numerator)	2,886,399.82	5,911,371.91	4,700,296.88
Direct Costs	20,383,513.01	18,747,291.43	18,747,291.43
Rate for 2006-2007 **	14.16*	31.53*	25.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Muskegon City School District
349 W. Webster Avenue
Muskegon, MI 49440-1275

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,546,230.00	9,515,277.00	9,515,277.00
2002-2003 Fixed Carryforward	-204,145.00	-2,691,810.00	-2,691,810.00
Total Indirect Costs	2,750,375.00	12,207,087.00	12,207,087.00
2002-2003 Direct Costs	65,227,735.00	58,258,688.00	58,258,688.00
2004-2005 Rate	4.22*	20.95*	20.95**

Comparison:			
2004-2005 Actual Direct Costs	63,929,059.20	57,207,515.16	57,207,515.16
Indirect costs based on rate ** multiplied by actual direct costs	2,697,806.30	8,581,127.27	11,984,974.43
2004-2005 Actual Indirect Costs	2,723,106.60	9,444,650.64	9,444,650.64
2002-2003 Fixed Carry Forward	-204,145.00	-2,691,810.00	-2,691,810.00
Total Indirect Costs	2,927,251.60	12,136,460.64	12,136,460.64
Over/(Under) Recovery	-229,445.30	-3,555,333.37	-151,486.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,723,106.60	9,444,650.64	9,444,650.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-229,445.30	-3,555,333.37	-151,486.21
Total Projected Indirect 2006-2007 (Numerator)	2,952,551.90	12,999,984.01	9,596,136.85
Direct Costs	63,929,059.20	57,207,515.16	57,207,515.16
Rate for 2006-2007 **	4.62*	22.72*	16.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Muskegon Heights School District
2603 Leahy Street
Muskegon Heights, MI 49444-2121

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	948,816.00	4,081,515.00	4,081,515.00
2002-2003 Fixed Carryforward	59,311.00	-1,739,262.00	-1,739,262.00
Total Indirect Costs	889,505.00	5,820,777.00	5,820,777.00
2002-2003 Direct Costs	24,549,857.00	21,417,158.00	21,417,158.00
2004-2005 Rate	3.62*	27.18*	27.18**

Comparison:			
2004-2005 Actual Direct Costs	24,152,339.28	21,146,637.05	21,146,637.05
Indirect costs based on rate ** multiplied by actual direct costs	874,314.68	3,171,995.56	5,286,659.26
2004-2005 Actual Indirect Costs	1,006,921.87	4,012,624.10	4,012,624.10
2002-2003 Fixed Carry Forward	59,311.00	-1,739,262.00	-1,739,262.00
Total Indirect Costs	947,610.87	5,751,886.10	5,751,886.10
Over/(Under) Recovery	-73,296.19	-2,579,890.54	-465,226.84

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,006,921.87	4,012,624.10	4,012,624.10
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-73,296.19	-2,579,890.54	-465,226.84
Total Projected Indirect 2006-2007 (Numerator)	1,080,218.06	6,592,514.64	4,477,850.94
Direct Costs	24,152,339.28	21,146,637.05	21,146,637.05
Rate for 2006-2007 **	4.47*	31.18*	21.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mona Shores Public School District
3374 McCracken Street
Norton Shores, MI 49441-3696

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,282,449.00	4,759,953.00	4,759,953.00
2002-2003 Fixed Carryforward	88,866.00	-3,152,111.00	-3,152,111.00
Total Indirect Costs	1,193,583.00	7,912,064.00	7,912,064.00
2002-2003 Direct Costs	28,499,921.00	25,022,417.00	25,022,417.00
2004-2005 Rate	4.19*	31.62*	31.62**

Comparison:			
2004-2005 Actual Direct Costs	33,182,915.47	29,981,871.36	29,981,871.36
Indirect costs based on rate ** multiplied by actual direct costs	1,390,364.16	4,497,280.70	7,495,467.84
2004-2005 Actual Indirect Costs	1,355,892.70	4,556,936.81	4,556,936.81
2002-2003 Fixed Carry Forward	88,866.00	-3,152,111.00	-3,152,111.00
Total Indirect Costs	1,267,026.70	7,709,047.81	7,709,047.81
Over/(Under) Recovery	123,337.46	-3,211,767.11	-213,579.97

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,355,892.70	4,556,936.81	4,556,936.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	123,337.46	-3,211,767.11	-213,579.97
Total Projected Indirect 2006-2007 (Numerator)	1,232,555.24	7,768,703.92	4,770,516.78
Direct Costs	33,182,915.47	29,981,871.36	29,981,871.36
Rate for 2006-2007 **	3.71*	25.91*	15.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61065
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oakridge Public Schools
275 S. Wolf Lake Road
Muskegon, MI 49442-3029

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	270,206.00	1,732,288.00	1,732,288.00
2002-2003 Fixed Carryforward	-79,777.00	-256,674.00	-256,674.00
Total Indirect Costs	349,983.00	1,988,962.00	1,988,962.00
2002-2003 Direct Costs	15,093,864.00	13,631,782.00	13,631,782.00
2004-2005 Rate	2.32*	14.59*	14.59**

Comparison:			
2004-2005 Actual Direct Costs	16,112,692.53	14,541,739.61	14,541,739.61
Indirect costs based on rate ** multiplied by actual direct costs	373,814.47	2,121,639.81	2,121,639.81
2004-2005 Actual Indirect Costs	442,270.29	2,013,223.21	2,013,223.21
2002-2003 Fixed Carry Forward	-79,777.00	-256,674.00	-256,674.00
Total Indirect Costs	522,047.29	2,269,897.21	2,269,897.21
Over/(Under) Recovery	-148,232.82	-148,257.40	-148,257.40

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	442,270.29	2,013,223.21	2,013,223.21
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-148,232.82	-148,257.40	-148,257.40
Total Projected Indirect 2006-2007 (Numerator)	590,503.11	2,161,480.61	2,161,480.61
Direct Costs	16,112,692.53	14,541,739.61	14,541,739.61
Rate for 2006-2007 **	3.66*	14.86*	14.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fruitport Community Schools
3255 Pontaluna Road
Fruitport, MI 49415-9600

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	380,043.00	2,634,598.00	2,634,598.00
2002-2003 Fixed Carryforward	21,409.00	214,499.00	214,499.00
Total Indirect Costs	358,634.00	2,420,099.00	2,420,099.00
2002-2003 Direct Costs	25,768,135.00	23,513,580.00	23,513,580.00
2004-2005 Rate	1.39*	10.29*	10.29**

Comparison:			
2004-2005 Actual Direct Costs	28,300,863.00	25,857,575.29	25,857,575.29
Indirect costs based on rate ** multiplied by actual direct costs	393,382.00	2,660,744.50	2,660,744.50
2004-2005 Actual Indirect Costs	443,616.27	2,886,903.98	2,886,903.98
2002-2003 Fixed Carry Forward	21,409.00	214,499.00	214,499.00
Total Indirect Costs	422,207.27	2,672,404.98	2,672,404.98
Over/(Under) Recovery	-28,825.27	-11,660.48	-11,660.48

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	443,616.27	2,886,903.98	2,886,903.98
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-28,825.27	-11,660.48	-11,660.48
Total Projected Indirect 2006-2007 (Numerator)	472,441.54	2,898,564.46	2,898,564.46
Direct Costs	28,300,863.00	25,857,575.29	25,857,575.29
Rate for 2006-2007 **	1.67*	11.21*	11.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Holton Public Schools
P.O. Box 159
Holton, MI 49425-0159

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	180,974.00	1,042,626.00	1,042,626.00
2002-2003 Fixed Carryforward	-11,024.00	-98,144.00	-98,144.00
Total Indirect Costs	191,998.00	1,140,770.00	1,140,770.00
2002-2003 Direct Costs	8,948,787.00	8,087,135.00	8,087,135.00
2004-2005 Rate	2.15*	14.11*	14.11**

Comparison:			
2004-2005 Actual Direct Costs	9,049,698.46	8,136,058.76	8,136,058.76
Indirect costs based on rate ** multiplied by actual direct costs	194,568.52	1,147,997.89	1,147,997.89
2004-2005 Actual Indirect Costs	387,361.86	1,301,001.56	1,301,001.56
2002-2003 Fixed Carry Forward	-11,024.00	-98,144.00	-98,144.00
Total Indirect Costs	398,385.86	1,399,145.56	1,399,145.56
Over/(Under) Recovery	-203,817.34	-251,147.67	-251,147.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	387,361.86	1,301,001.56	1,301,001.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-203,817.34	-251,147.67	-251,147.67
Total Projected Indirect 2006-2007 (Numerator)	591,179.20	1,552,149.23	1,552,149.23
Direct Costs	9,049,698.46	8,136,058.76	8,136,058.76
Rate for 2006-2007 **	6.53*	19.08*	19.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61180
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Montague Area Public Schools
4882 Stanton Boulevard
Montague, MI 49437-1040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	133,289.00	1,179,433.00	1,179,433.00
2002-2003 Fixed Carryforward	-11,811.00	-104,208.00	-104,208.00
Total Indirect Costs	145,100.00	1,283,641.00	1,283,641.00
2002-2003 Direct Costs	10,891,913.00	9,845,769.00	9,845,769.00
2004-2005 Rate	1.33*	13.04*	13.04**

Comparison:			
2004-2005 Actual Direct Costs	11,876,495.01	10,618,894.31	10,618,894.31
Indirect costs based on rate ** multiplied by actual direct costs	157,957.38	1,384,703.82	1,384,703.82
2004-2005 Actual Indirect Costs	276,613.05	1,534,213.75	1,534,213.75
2002-2003 Fixed Carry Forward	-11,811.00	-104,208.00	-104,208.00
Total Indirect Costs	288,424.05	1,638,421.75	1,638,421.75
Over/(Under) Recovery	-130,466.67	-253,717.93	-253,717.93

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	276,613.05	1,534,213.75	1,534,213.75
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-130,466.67	-253,717.93	-253,717.93
Total Projected Indirect 2006-2007 (Numerator)	407,079.72	1,787,931.68	1,787,931.68
Direct Costs	11,876,495.01	10,618,894.31	10,618,894.31
Rate for 2006-2007 **	3.43*	16.84*	16.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61190
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Orchard View Schools
2310 Marquette Avenue
Muskegon, MI 49442-1498

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	212,637.00	2,277,235.00	2,277,235.00
2002-2003 Fixed Carryforward	128,129.00	5,561.00	5,561.00
Total Indirect Costs	84,508.00	2,271,674.00	2,271,674.00
2002-2003 Direct Costs	19,867,800.00	17,803,202.00	17,803,202.00
2004-2005 Rate	0.43*	12.76*	12.76**

Comparison:			
2004-2005 Actual Direct Costs	26,091,978.78	23,640,396.77	23,640,396.77
Indirect costs based on rate ** multiplied by actual direct costs	112,195.51	3,016,514.63	3,016,514.63
2004-2005 Actual Indirect Costs	652,705.87	3,104,287.88	3,104,287.88
2002-2003 Fixed Carry Forward	128,129.00	5,561.00	5,561.00
Total Indirect Costs	524,576.87	3,098,726.88	3,098,726.88
Over/(Under) Recovery	-412,381.36	-82,212.25	-82,212.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	652,705.87	3,104,287.88	3,104,287.88
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-412,381.36	-82,212.25	-82,212.25
Total Projected Indirect 2006-2007 (Numerator)	1,065,087.23	3,186,500.13	3,186,500.13
Direct Costs	26,091,978.78	23,640,396.77	23,640,396.77
Rate for 2006-2007 **	4.08*	13.48*	13.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61210
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ravenna Public Schools
12322 Stafford Street
Ravenna, MI 49451-9410

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	111,966.00	1,098,046.00	1,098,046.00
2002-2003 Fixed Carryforward	-24,130.00	-287,434.00	-287,434.00
Total Indirect Costs	136,096.00	1,385,480.00	1,385,480.00
2002-2003 Direct Costs	9,444,720.00	8,458,640.00	8,458,640.00
2004-2005 Rate	1.44*	16.38*	16.38**

Comparison:			
2004-2005 Actual Direct Costs	9,256,257.27	8,299,584.15	8,299,584.15
Indirect costs based on rate ** multiplied by actual direct costs	133,290.10	1,244,937.62	1,359,471.88
2004-2005 Actual Indirect Costs	129,871.52	1,086,544.64	1,086,544.64
2002-2003 Fixed Carry Forward	-24,130.00	-287,434.00	-287,434.00
Total Indirect Costs	154,001.52	1,373,978.64	1,373,978.64
Over/(Under) Recovery	-20,711.42	-129,041.02	-14,506.76

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	129,871.52	1,086,544.64	1,086,544.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-20,711.42	-129,041.02	-14,506.76
Total Projected Indirect 2006-2007 (Numerator)	150,582.94	1,215,585.66	1,101,051.40
Direct Costs	9,256,257.27	8,299,584.15	8,299,584.15
Rate for 2006-2007 **	1.63*	14.65*	13.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61220
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Reeths-Puffer Schools
991 W. Giles Road
Muskegon, MI 49445-1329

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	504,678.00	3,932,232.00	3,932,232.00
2002-2003 Fixed Carryforward	-1,647.00	331,438.00	331,438.00
Total Indirect Costs	506,325.00	3,600,794.00	3,600,794.00
2002-2003 Direct Costs	35,811,092.00	32,383,538.00	32,383,538.00
2004-2005 Rate	1.41*	11.12*	11.12**

Comparison:			
2004-2005 Actual Direct Costs	33,503,677.28	30,248,867.29	30,248,867.29
Indirect costs based on rate ** multiplied by actual direct costs	472,401.85	3,363,674.04	3,363,674.04
2004-2005 Actual Indirect Costs	1,049,945.05	4,304,755.04	4,304,755.04
2002-2003 Fixed Carry Forward	-1,647.00	331,438.00	331,438.00
Total Indirect Costs	1,051,592.05	3,973,317.04	3,973,317.04
Over/(Under) Recovery	-579,190.20	-609,643.00	-609,643.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,049,945.05	4,304,755.04	4,304,755.04
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-579,190.20	-609,643.00	-609,643.00
Total Projected Indirect 2006-2007 (Numerator)	1,629,135.25	4,914,398.04	4,914,398.04
Direct Costs	33,503,677.28	30,248,867.29	30,248,867.29
Rate for 2006-2007 **	4.86*	16.25*	16.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61230
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

North Muskegon Public Schools
1600 Mills Avenue
North Muskegon, MI 49445-3014

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	35,287.00	550,645.00	550,645.00
2002-2003 Fixed Carryforward	68,987.00	112,588.00	112,588.00
Total Indirect Costs	-33,700.00	438,057.00	438,057.00
2002-2003 Direct Costs	6,249,308.00	5,733,950.00	5,733,950.00
2004-2005 Rate	0.00*	7.64*	7.64**

Comparison:			
2004-2005 Actual Direct Costs	6,675,046.16	6,113,461.78	6,113,461.78
Indirect costs based on rate ** multiplied by actual direct costs	0.00	467,068.48	467,068.48
2004-2005 Actual Indirect Costs	49,029.31	610,613.69	610,613.69
2002-2003 Fixed Carry Forward	68,987.00	112,588.00	112,588.00
Total Indirect Costs	-19,957.69	498,025.69	498,025.69
Over/(Under) Recovery	0.00	-30,957.21	-30,957.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	49,029.31	610,613.69	610,613.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-30,957.21	-30,957.21
Total Projected Indirect 2006-2007 (Numerator)	49,029.31	641,570.90	641,570.90
Direct Costs	6,675,046.16	6,113,461.78	6,113,461.78
Rate for 2006-2007 **	0.73*	10.49*	10.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Whitehall District Schools
541 E. Slocum Street
Whitehall, MI 49461-1199

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	87,595.00	1,410,281.00	1,410,281.00
2002-2003 Fixed Carryforward	141,779.00	10,331.00	10,331.00
Total Indirect Costs	-54,184.00	1,399,950.00	1,399,950.00
2002-2003 Direct Costs	16,019,993.00	14,697,307.00	14,697,307.00
2004-2005 Rate	0.00*	9.53*	9.53**

Comparison:			
2004-2005 Actual Direct Costs	19,401,496.76	17,656,033.12	17,656,033.12
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,682,619.96	1,682,619.96
2004-2005 Actual Indirect Costs	306,446.44	2,051,910.08	2,051,910.08
2002-2003 Fixed Carry Forward	141,779.00	10,331.00	10,331.00
Total Indirect Costs	164,667.44	2,041,579.08	2,041,579.08
Over/(Under) Recovery	0.00	-358,959.12	-358,959.12

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	306,446.44	2,051,910.08	2,051,910.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-358,959.12	-358,959.12
Total Projected Indirect 2006-2007 (Numerator)	306,446.44	2,410,869.20	2,410,869.20
Direct Costs	19,401,496.76	17,656,033.12	17,656,033.12
Rate for 2006-2007 **	1.58*	13.65*	13.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Tri-Valley Academy
2140 Valley Street
Muskegon, MI 49444-1261

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	83,527.00	555,413.00	555,413.00
2002-2003 Fixed Carryforward	0.00	-447,121.00	-447,121.00
Total Indirect Costs	83,527.00	1,002,534.00	1,002,534.00
2002-2003 Direct Costs	2,776,958.00	2,305,072.00	2,305,072.00
2004-2005 Rate	3.01*	43.49*	43.49**

Comparison:			
2004-2005 Actual Direct Costs	3,092,249.43	2,521,783.45	2,521,783.45
Indirect costs based on rate ** multiplied by actual direct costs	93,076.71	378,267.52	630,445.86
2004-2005 Actual Indirect Costs	177,500.64	747,966.62	747,966.62
2002-2003 Fixed Carry Forward	0.00	-447,121.00	-447,121.00
Total Indirect Costs	177,500.64	1,195,087.62	1,195,087.62
Over/(Under) Recovery	-84,423.93	-816,820.10	-564,641.76

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	177,500.64	747,966.62	747,966.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-84,423.93	-816,820.10	-564,641.76
Total Projected Indirect 2006-2007 (Numerator)	261,924.57	1,564,786.72	1,312,608.38
Direct Costs	3,092,249.43	2,521,783.45	2,521,783.45
Rate for 2006-2007 **	8.47*	62.05*	52.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Timberland Academy
2574 McLaughlin Road
Muskegon, MI 49442-4439

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	48,569.00	1,125,113.00	1,125,113.00
2002-2003 Fixed Carryforward	25,400.00	-1,232,846.00	-1,232,846.00
Total Indirect Costs	23,169.00	2,357,959.00	2,357,959.00
2002-2003 Direct Costs	4,275,664.00	3,199,120.00	3,199,120.00
2004-2005 Rate	0.54*	73.71*	73.71**

Comparison:			
2004-2005 Actual Direct Costs	4,840,498.00	3,789,839.00	3,789,839.00
Indirect costs based on rate ** multiplied by actual direct costs	26,138.69	568,475.85	947,459.75
2004-2005 Actual Indirect Costs	78,813.00	1,129,472.00	1,129,472.00
2002-2003 Fixed Carry Forward	25,400.00	-1,232,846.00	-1,232,846.00
Total Indirect Costs	53,413.00	2,362,318.00	2,362,318.00
Over/(Under) Recovery	-27,274.31	-1,793,842.15	-1,414,858.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	78,813.00	1,129,472.00	1,129,472.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-27,274.31	-1,793,842.15	-1,414,858.25
Total Projected Indirect 2006-2007 (Numerator)	106,087.31	2,923,314.15	2,544,330.25
Direct Costs	4,840,498.00	3,789,839.00	3,789,839.00
Rate for 2006-2007 **	2.19*	77.14*	67.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Muskegon Technical Academy
2900 E. Apple
Muskegon, MI 49442-4504

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	105,946.00	105,946.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	105,946.00	105,946.00
2002-2003 Direct Costs	1,620,017.00	1,514,071.00	1,514,071.00
2004-2005 Rate	0.00*	7.00*	7.00**

Comparison:			
2004-2005 Actual Direct Costs	1,497,286.98	1,367,088.44	1,367,088.44
Indirect costs based on rate ** multiplied by actual direct costs	0.00	95,696.19	95,696.19
2004-2005 Actual Indirect Costs	90,888.97	221,087.51	221,087.51
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	90,888.97	221,087.51	221,087.51
Over/(Under) Recovery	0.00	-125,391.32	-125,391.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	90,888.97	221,087.51	221,087.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-125,391.32	-125,391.32
Total Projected Indirect 2006-2007 (Numerator)	90,888.97	346,478.83	346,478.83
Direct Costs	1,497,286.98	1,367,088.44	1,367,088.44
Rate for 2006-2007 **	6.07*	25.34*	25.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 61904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Three Oaks Public School Academy
1212 Kingsley
Muskegon, MI 49442-4025

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	983,905.38	857,774.31	857,774.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	4,200.00	130,331.07	130,331.07
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,200.00	130,331.07	130,331.07
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,200.00	130,331.07	130,331.07
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	4,200.00	130,331.07	130,331.07
Direct Costs	983,905.38	857,774.31	857,774.31
Rate for 2006-2007 **	0.43*	15.19*	15.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 62000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Newaygo County RESA
4747 W. 48th Street
Fremont, MI 49412-9774

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	677,919.00	2,291,165.00	2,291,165.00
2002-2003 Fixed Carryforward	-355,059.00	-1,307,871.00	-1,307,871.00
Total Indirect Costs	1,032,978.00	3,599,036.00	3,599,036.00
2002-2003 Direct Costs	9,374,138.00	7,760,892.00	7,760,892.00
2004-2005 Rate	11.02*	46.37*	46.37**

Comparison:			
2004-2005 Actual Direct Costs	14,366,640.01	13,145,838.61	13,145,838.61
Indirect costs based on rate ** multiplied by actual direct costs	1,583,203.73	1,971,875.79	3,286,459.65
2004-2005 Actual Indirect Costs	356,606.14	1,577,407.54	1,577,407.54
2002-2003 Fixed Carry Forward	-355,059.00	-1,307,871.00	-1,307,871.00
Total Indirect Costs	711,665.14	2,885,278.54	2,885,278.54
Over/(Under) Recovery	871,538.59	-913,402.75	401,181.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	356,606.14	1,577,407.54	1,577,407.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	871,538.59	-913,402.75	401,181.11
Total Projected Indirect 2006-2007 (Numerator)	-514,932.45	2,490,810.29	1,176,226.43
Direct Costs	14,366,640.01	13,145,838.61	13,145,838.61
Rate for 2006-2007 **	0.00*	18.95*	8.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 62040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fremont Public School District
220 W. Pine Street
Fremont, MI 49412-1595

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	418,537.00	2,003,884.00	2,003,884.00
2002-2003 Fixed Carryforward	-13,106.00	10,132.00	10,132.00
Total Indirect Costs	431,643.00	1,993,752.00	1,993,752.00
2002-2003 Direct Costs	20,175,814.00	18,590,467.00	18,590,467.00
2004-2005 Rate	2.14*	10.72*	10.72**

Comparison:			
2004-2005 Actual Direct Costs	20,598,737.24	18,877,611.89	18,877,611.89
Indirect costs based on rate ** multiplied by actual direct costs	440,812.98	2,023,679.99	2,023,679.99
2004-2005 Actual Indirect Costs	723,054.56	2,444,179.91	2,444,179.91
2002-2003 Fixed Carry Forward	-13,106.00	10,132.00	10,132.00
Total Indirect Costs	736,160.56	2,434,047.91	2,434,047.91
Over/(Under) Recovery	-295,347.58	-410,367.92	-410,367.92

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	723,054.56	2,444,179.91	2,444,179.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-295,347.58	-410,367.92	-410,367.92
Total Projected Indirect 2006-2007 (Numerator)	1,018,402.14	2,854,547.83	2,854,547.83
Direct Costs	20,598,737.24	18,877,611.89	18,877,611.89
Rate for 2006-2007 **	4.94*	15.12*	15.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 62050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grant Public School District
148 S. Elder Avenue
Grant, MI 49327-9359

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	187,305.00	1,935,805.00	1,935,805.00
2002-2003 Fixed Carryforward	-23,192.00	-299,134.00	-299,134.00
Total Indirect Costs	210,497.00	2,234,939.00	2,234,939.00
2002-2003 Direct Costs	17,486,409.00	15,737,909.00	15,737,909.00
2004-2005 Rate	1.20*	14.20*	14.20**

Comparison:			
2004-2005 Actual Direct Costs	18,712,732.78	16,868,528.47	16,868,528.47
Indirect costs based on rate ** multiplied by actual direct costs	224,552.79	2,395,331.04	2,395,331.04
2004-2005 Actual Indirect Costs	227,954.41	2,072,158.72	2,072,158.72
2002-2003 Fixed Carry Forward	-23,192.00	-299,134.00	-299,134.00
Total Indirect Costs	251,146.41	2,371,292.72	2,371,292.72
Over/(Under) Recovery	-26,593.62	24,038.32	24,038.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	227,954.41	2,072,158.72	2,072,158.72
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-26,593.62	24,038.32	24,038.32
Total Projected Indirect 2006-2007 (Numerator)	254,548.03	2,048,120.40	2,048,120.40
Direct Costs	18,712,732.78	16,868,528.47	16,868,528.47
Rate for 2006-2007 **	1.36*	12.14*	12.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 62060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hesperia Community Schools
P.O. Box 338
Hesperia, MI 49421-0338

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	249,079.00	1,066,000.00	1,066,000.00
2002-2003 Fixed Carryforward	-124,964.00	-208,428.00	-208,428.00
Total Indirect Costs	374,043.00	1,274,428.00	1,274,428.00
2002-2003 Direct Costs	9,765,769.00	8,948,848.00	8,948,848.00
2004-2005 Rate	3.83*	14.24*	14.24**

Comparison:			
2004-2005 Actual Direct Costs	9,440,030.42	8,577,428.42	8,577,428.42
Indirect costs based on rate ** multiplied by actual direct costs	361,553.17	1,221,425.81	1,221,425.81
2004-2005 Actual Indirect Costs	381,507.42	1,244,109.42	1,244,109.42
2002-2003 Fixed Carry Forward	-124,964.00	-208,428.00	-208,428.00
Total Indirect Costs	506,471.42	1,452,537.42	1,452,537.42
Over/(Under) Recovery	-144,918.25	-231,111.61	-231,111.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	381,507.42	1,244,109.42	1,244,109.42
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-144,918.25	-231,111.61	-231,111.61
Total Projected Indirect 2006-2007 (Numerator)	526,425.67	1,475,221.03	1,475,221.03
Direct Costs	9,440,030.42	8,577,428.42	8,577,428.42
Rate for 2006-2007 **	5.58*	17.20*	17.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 62070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Newaygo Public School District
P.O. Box 820
Newaygo, MI 49337-0820

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	285,332.00	1,361,621.00	1,361,621.00
2002-2003 Fixed Carryforward	-15,184.00	-101,238.00	-101,238.00
Total Indirect Costs	300,516.00	1,462,859.00	1,462,859.00
2002-2003 Direct Costs	17,431,647.00	16,355,358.00	16,355,358.00
2004-2005 Rate	1.72*	8.94*	8.94**

Comparison:			
2004-2005 Actual Direct Costs	17,912,802.54	16,566,508.71	16,566,508.71
Indirect costs based on rate ** multiplied by actual direct costs	308,100.20	1,481,045.88	1,481,045.88
2004-2005 Actual Indirect Costs	558,760.48	1,905,054.31	1,905,054.31
2002-2003 Fixed Carry Forward	-15,184.00	-101,238.00	-101,238.00
Total Indirect Costs	573,944.48	2,006,292.31	2,006,292.31
Over/(Under) Recovery	-265,844.28	-525,246.43	-525,246.43

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	558,760.48	1,905,054.31	1,905,054.31
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-265,844.28	-525,246.43	-525,246.43
Total Projected Indirect 2006-2007 (Numerator)	824,604.76	2,430,300.74	2,430,300.74
Direct Costs	17,912,802.54	16,566,508.71	16,566,508.71
Rate for 2006-2007 **	4.60*	14.67*	14.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 62090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349-1003

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	380,882.00	1,364,614.00	1,364,614.00
2002-2003 Fixed Carryforward	-92,037.00	-153,374.00	-153,374.00
Total Indirect Costs	472,919.00	1,517,988.00	1,517,988.00
2002-2003 Direct Costs	11,826,073.00	10,842,341.00	10,842,341.00
2004-2005 Rate	4.00*	14.00*	14.00**

Comparison:			
2004-2005 Actual Direct Costs	11,807,394.20	10,720,348.26	10,720,348.26
Indirect costs based on rate ** multiplied by actual direct costs	472,295.77	1,500,848.76	1,500,848.76
2004-2005 Actual Indirect Costs	214,063.26	1,301,109.20	1,301,109.20
2002-2003 Fixed Carry Forward	-92,037.00	-153,374.00	-153,374.00
Total Indirect Costs	306,100.26	1,454,483.20	1,454,483.20
Over/(Under) Recovery	166,195.51	46,365.56	46,365.56

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	214,063.26	1,301,109.20	1,301,109.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	166,195.51	46,365.56	46,365.56
Total Projected Indirect 2006-2007 (Numerator)	47,867.75	1,254,743.64	1,254,743.64
Direct Costs	11,807,394.20	10,720,348.26	10,720,348.26
Rate for 2006-2007 **	0.41*	11.70*	11.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 62470
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Big Jackson School District
4020 East 13 Mile Road
Paris, MI 49338-9625

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	23,763.00	23,763.00
2002-2003 Fixed Carryforward	0.00	-4,144.00	-4,144.00
Total Indirect Costs	0.00	27,907.00	27,907.00
2002-2003 Direct Costs	306,884.00	283,121.00	283,121.00
2004-2005 Rate	0.00*	9.86*	9.86**

Comparison:			
2004-2005 Actual Direct Costs	279,690.04	245,295.04	245,295.04
Indirect costs based on rate ** multiplied by actual direct costs	0.00	24,186.09	24,186.09
2004-2005 Actual Indirect Costs	59,212.34	93,607.34	93,607.34
2002-2003 Fixed Carry Forward	0.00	-4,144.00	-4,144.00
Total Indirect Costs	59,212.34	97,751.34	97,751.34
Over/(Under) Recovery	0.00	-73,565.25	-73,565.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	59,212.34	93,607.34	93,607.34
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-73,565.25	-73,565.25
Total Projected Indirect 2006-2007 (Numerator)	59,212.34	167,172.59	167,172.59
Direct Costs	279,690.04	245,295.04	245,295.04
Rate for 2006-2007 **	21.17*	68.15*	68.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oakland Schools
2111 Pontiac Lake Road
Waterford, MI 48328-2736

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	6,428,196.00	8,386,459.00	8,386,459.00
2002-2003 Fixed Carryforward	1,008,922.00	-674,017.00	-674,017.00
Total Indirect Costs	5,419,274.00	9,060,476.00	9,060,476.00
2002-2003 Direct Costs	59,540,556.00	57,582,293.00	57,582,293.00
2004-2005 Rate	9.10*	15.73*	15.73**

Comparison:			
2004-2005 Actual Direct Costs	55,718,840.63	50,896,311.23	50,896,311.23
Indirect costs based on rate ** multiplied by actual direct costs	5,070,414.50	7,634,446.68	8,005,989.76
2004-2005 Actual Indirect Costs	9,264,314.14	14,086,843.54	14,086,843.54
2002-2003 Fixed Carry Forward	1,008,922.00	-674,017.00	-674,017.00
Total Indirect Costs	8,255,392.14	14,760,860.54	14,760,860.54
Over/(Under) Recovery	-3,184,977.64	-7,126,413.86	-6,754,870.78

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	9,264,314.14	14,086,843.54	14,086,843.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-3,184,977.64	-7,126,413.86	-6,754,870.78
Total Projected Indirect 2006-2007 (Numerator)	12,449,291.78	21,213,257.40	20,841,714.32
Direct Costs	55,718,840.63	50,896,311.23	50,896,311.23
Rate for 2006-2007 **	22.34*	41.68*	40.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Birmingham City School District
550 W. Merrill Street
Birmingham, MI 48009-1443

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,080,369.00	13,639,451.00	13,639,451.00
2002-2003 Fixed Carryforward	-905,758.00	-9,014,549.00	-9,014,549.00
Total Indirect Costs	2,986,127.00	22,654,000.00	22,654,000.00
2002-2003 Direct Costs	96,226,953.00	84,667,871.00	84,667,871.00
2004-2005 Rate	3.10*	26.76*	26.76**

Comparison:			
2004-2005 Actual Direct Costs	106,106,154.90	93,051,727.19	93,051,727.19
Indirect costs based on rate ** multiplied by actual direct costs	3,289,290.80	13,957,759.08	23,262,931.80
2004-2005 Actual Indirect Costs	2,723,318.98	15,777,746.69	15,777,746.69
2002-2003 Fixed Carry Forward	-905,758.00	-9,014,549.00	-9,014,549.00
Total Indirect Costs	3,629,076.98	24,792,295.69	24,792,295.69
Over/(Under) Recovery	-339,786.18	-10,834,536.61	-1,529,363.89

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,723,318.98	15,777,746.69	15,777,746.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-339,786.18	-10,834,536.61	-1,529,363.89
Total Projected Indirect 2006-2007 (Numerator)	3,063,105.16	26,612,283.30	17,307,110.58
Direct Costs	106,106,154.90	93,051,727.19	93,051,727.19
Rate for 2006-2007 **	2.89*	28.60*	18.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ferndale Public Schools
2920 Burdette
Ferndale, MI 48220-2356

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,340,558.00	7,408,307.00	7,408,307.00
2002-2003 Fixed Carryforward	0.00	-11,424,348.00	-11,424,348.00
Total Indirect Costs	1,340,558.00	18,832,655.00	18,832,655.00
2002-2003 Direct Costs	40,220,991.00	34,153,242.00	34,153,242.00
2004-2005 Rate	3.33*	55.14*	55.14**

Comparison:			
2004-2005 Actual Direct Costs	36,035,894.22	30,559,642.44	30,559,642.44
Indirect costs based on rate ** multiplied by actual direct costs	1,199,995.28	4,583,946.37	7,639,910.61
2004-2005 Actual Indirect Costs	2,064,391.10	7,540,642.88	7,540,642.88
2002-2003 Fixed Carry Forward	0.00	-11,424,348.00	-11,424,348.00
Total Indirect Costs	2,064,391.10	18,964,990.88	18,964,990.88
Over/(Under) Recovery	-864,395.82	-14,381,044.51	-11,325,080.27

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,064,391.10	7,540,642.88	7,540,642.88
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-864,395.82	-14,381,044.51	-11,325,080.27
Total Projected Indirect 2006-2007 (Numerator)	2,928,786.92	21,921,687.39	18,865,723.15
Direct Costs	36,035,894.22	30,559,642.44	30,559,642.44
Rate for 2006-2007 **	8.13*	71.73*	61.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pontiac City School District
47200 Woodward
Pontiac, MI 48342-5008

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	4,917,005.00	17,601,870.00	17,601,870.00
2002-2003 Fixed Carryforward	806,232.00	-15,595,921.00	-15,595,921.00
Total Indirect Costs	4,110,773.00	33,197,791.00	33,197,791.00
2002-2003 Direct Costs	113,016,751.00	100,331,886.00	100,331,886.00
2004-2005 Rate	3.64*	33.09*	33.09**

Comparison:			
2004-2005 Actual Direct Costs	117,904,125.06	103,870,601.85	103,870,601.85
Indirect costs based on rate ** multiplied by actual direct costs	4,291,710.15	15,580,590.28	25,967,650.46
2004-2005 Actual Indirect Costs	4,048,431.79	18,081,955.00	18,081,955.00
2002-2003 Fixed Carry Forward	806,232.00	-15,595,921.00	-15,595,921.00
Total Indirect Costs	3,242,199.79	33,677,876.00	33,677,876.00
Over/(Under) Recovery	1,049,510.36	-18,097,285.72	-7,710,225.54

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,048,431.79	18,081,955.00	18,081,955.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	1,049,510.36	-18,097,285.72	-7,710,225.54
Total Projected Indirect 2006-2007 (Numerator)	2,998,921.43	36,179,240.72	25,792,180.54
Direct Costs	117,904,125.06	103,870,601.85	103,870,601.85
Rate for 2006-2007 **	2.54*	34.83*	24.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

School District of the City of Royal Oak
1123 Lexington Boulevard
Royal Oak, MI 48073-2438

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,520,324.00	7,923,399.00	7,923,399.00
2002-2003 Fixed Carryforward	-133,689.00	-1,647,006.00	-1,647,006.00
Total Indirect Costs	1,654,013.00	9,570,405.00	9,570,405.00
2002-2003 Direct Costs	64,001,934.00	57,598,859.00	57,598,859.00
2004-2005 Rate	2.58*	16.62*	16.62**

Comparison:			
2004-2005 Actual Direct Costs	65,583,731.31	57,909,633.73	57,909,633.73
Indirect costs based on rate ** multiplied by actual direct costs	1,692,060.27	8,686,445.06	9,624,581.13
2004-2005 Actual Indirect Costs	2,879,197.31	10,553,294.89	10,553,294.89
2002-2003 Fixed Carry Forward	-133,689.00	-1,647,006.00	-1,647,006.00
Total Indirect Costs	3,012,886.31	12,200,300.89	12,200,300.89
Over/(Under) Recovery	-1,320,826.04	-3,513,855.83	-2,575,719.76

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,879,197.31	10,553,294.89	10,553,294.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,320,826.04	-3,513,855.83	-2,575,719.76
Total Projected Indirect 2006-2007 (Numerator)	4,200,023.35	14,067,150.72	13,129,014.65
Direct Costs	65,583,731.31	57,909,633.73	57,909,633.73
Rate for 2006-2007 **	6.40*	24.29*	22.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Berkley School District
2211 Oakshire Street
Berkley, MI 48072-1290

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,532,654.00	5,446,265.00	5,446,265.00
2002-2003 Fixed Carryforward	-98,853.00	-3,566,524.00	-3,566,524.00
Total Indirect Costs	1,631,507.00	9,012,789.00	9,012,789.00
2002-2003 Direct Costs	36,363,990.00	32,450,379.00	32,450,379.00
2004-2005 Rate	4.49*	27.77*	27.77**

Comparison:			
2004-2005 Actual Direct Costs	40,694,294.76	36,406,632.87	36,406,632.87
Indirect costs based on rate ** multiplied by actual direct costs	1,827,173.83	5,460,994.93	9,101,658.22
2004-2005 Actual Indirect Costs	1,722,227.15	6,009,889.04	6,009,889.04
2002-2003 Fixed Carry Forward	-98,853.00	-3,566,524.00	-3,566,524.00
Total Indirect Costs	1,821,080.15	9,576,413.04	9,576,413.04
Over/(Under) Recovery	6,093.68	-4,115,418.11	-474,754.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,722,227.15	6,009,889.04	6,009,889.04
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	6,093.68	-4,115,418.11	-474,754.82
Total Projected Indirect 2006-2007 (Numerator)	1,716,133.47	10,125,307.15	6,484,643.86
Direct Costs	40,694,294.76	36,406,632.87	36,406,632.87
Rate for 2006-2007 **	4.22*	27.81*	17.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Southfield Public School District
24661 Lahser Road
Southfield, MI 48034-3238

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,513,626.00	15,276,525.00	15,276,525.00
2002-2003 Fixed Carryforward	522,505.00	-5,597,538.00	-5,597,538.00
Total Indirect Costs	1,991,121.00	20,874,063.00	20,874,063.00
2002-2003 Direct Costs	118,156,039.00	105,393,140.00	105,393,140.00
2004-2005 Rate	1.69*	19.81*	19.81**

Comparison:			
2004-2005 Actual Direct Costs	124,801,274.73	109,913,310.98	109,913,310.98
Indirect costs based on rate ** multiplied by actual direct costs	2,109,141.54	16,486,996.65	21,773,826.91
2004-2005 Actual Indirect Costs	6,441,880.76	21,329,844.51	21,329,844.51
2002-2003 Fixed Carry Forward	522,505.00	-5,597,538.00	-5,597,538.00
Total Indirect Costs	5,919,375.76	26,927,382.51	26,927,382.51
Over/(Under) Recovery	-3,810,234.22	-10,440,385.86	-5,153,555.60

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,441,880.76	21,329,844.51	21,329,844.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-3,810,234.22	-10,440,385.86	-5,153,555.60
Total Projected Indirect 2006-2007 (Numerator)	10,252,114.98	31,770,230.37	26,483,400.11
Direct Costs	124,801,274.73	109,913,310.98	109,913,310.98
Rate for 2006-2007 **	8.21*	28.90*	24.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Avondale School District
260 S. Squirrel Road
Auburn Hills, MI 48326-3255

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	541,824.00	4,234,064.00	4,234,064.00
2002-2003 Fixed Carryforward	263,161.00	365,280.00	365,280.00
Total Indirect Costs	278,663.00	3,868,784.00	3,868,784.00
2002-2003 Direct Costs	36,287,516.00	32,595,276.00	32,595,276.00
2004-2005 Rate	0.77*	11.87*	11.87**

Comparison:			
2004-2005 Actual Direct Costs	36,922,790.95	33,339,941.32	33,339,941.32
Indirect costs based on rate ** multiplied by actual direct costs	284,305.49	3,957,451.03	3,957,451.03
2004-2005 Actual Indirect Costs	986,255.41	4,569,105.04	4,569,105.04
2002-2003 Fixed Carry Forward	263,161.00	365,280.00	365,280.00
Total Indirect Costs	723,094.41	4,203,825.04	4,203,825.04
Over/(Under) Recovery	-438,788.92	-246,374.01	-246,374.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	986,255.41	4,569,105.04	4,569,105.04
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-438,788.92	-246,374.01	-246,374.01
Total Projected Indirect 2006-2007 (Numerator)	1,425,044.33	4,815,479.05	4,815,479.05
Direct Costs	36,922,790.95	33,339,941.32	33,339,941.32
Rate for 2006-2007 **	3.86*	14.44*	14.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bloomfield Hills School District
PO Box 816
Bloomfield Hills, MI 48303-0816

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,910,200.00	13,862,484.00	13,862,484.00
2002-2003 Fixed Carryforward	354,344.00	-19,477,276.00	-19,477,276.00
Total Indirect Costs	3,555,856.00	33,339,760.00	33,339,760.00
2002-2003 Direct Costs	78,536,718.00	68,584,434.00	68,584,434.00
2004-2005 Rate	4.53*	48.61*	48.61**

Comparison:			
2004-2005 Actual Direct Costs	85,513,516.65	75,116,251.75	75,116,251.75
Indirect costs based on rate ** multiplied by actual direct costs	3,873,762.30	11,267,437.76	18,779,062.94
2004-2005 Actual Indirect Costs	3,371,858.62	13,769,123.52	13,769,123.52
2002-2003 Fixed Carry Forward	354,344.00	-19,477,276.00	-19,477,276.00
Total Indirect Costs	3,017,514.62	33,246,399.52	33,246,399.52
Over/(Under) Recovery	856,247.68	-21,978,961.76	-14,467,336.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,371,858.62	13,769,123.52	13,769,123.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	856,247.68	-21,978,961.76	-14,467,336.58
Total Projected Indirect 2006-2007 (Numerator)	2,515,610.94	35,748,085.28	28,236,460.10
Direct Costs	85,513,516.65	75,116,251.75	75,116,251.75
Rate for 2006-2007 **	2.94*	47.59*	37.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clarenceville School District
20210 Middlebelt Road
Livonia, MI 48152-2002

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	319,071.00	2,336,988.00	2,336,988.00
2002-2003 Fixed Carryforward	39,472.00	-750,206.00	-750,206.00
Total Indirect Costs	279,599.00	3,087,194.00	3,087,194.00
2002-2003 Direct Costs	16,912,404.00	14,894,487.00	14,894,487.00
2004-2005 Rate	1.65*	20.73*	20.73**

Comparison:			
2004-2005 Actual Direct Costs	17,970,071.31	16,040,206.20	16,040,206.20
Indirect costs based on rate ** multiplied by actual direct costs	296,506.18	2,406,030.93	3,325,134.75
2004-2005 Actual Indirect Costs	424,439.20	2,354,304.31	2,354,304.31
2002-2003 Fixed Carry Forward	39,472.00	-750,206.00	-750,206.00
Total Indirect Costs	384,967.20	3,104,510.31	3,104,510.31
Over/(Under) Recovery	-88,461.02	-698,479.38	220,624.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	424,439.20	2,354,304.31	2,354,304.31
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-88,461.02	-698,479.38	220,624.44
Total Projected Indirect 2006-2007 (Numerator)	512,900.22	3,052,783.69	2,133,679.87
Direct Costs	17,970,071.31	16,040,206.20	16,040,206.20
Rate for 2006-2007 **	2.85*	19.03*	13.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Novi Community School District
25345 Taft Road
Novi, MI 48374-2423

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	659,920.00	6,519,379.00	6,519,379.00
2002-2003 Fixed Carryforward	-48,201.00	132,646.00	132,646.00
Total Indirect Costs	708,121.00	6,386,733.00	6,386,733.00
2002-2003 Direct Costs	57,170,018.00	51,310,559.00	51,310,559.00
2004-2005 Rate	1.24*	12.45*	12.45**

Comparison:			
2004-2005 Actual Direct Costs	64,115,120.82	57,558,455.68	57,558,455.68
Indirect costs based on rate ** multiplied by actual direct costs	795,027.50	7,166,027.73	7,166,027.73
2004-2005 Actual Indirect Costs	1,137,193.47	7,693,858.61	7,693,858.61
2002-2003 Fixed Carry Forward	-48,201.00	132,646.00	132,646.00
Total Indirect Costs	1,185,394.47	7,561,212.61	7,561,212.61
Over/(Under) Recovery	-390,366.97	-395,184.88	-395,184.88

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,137,193.47	7,693,858.61	7,693,858.61
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-390,366.97	-395,184.88	-395,184.88
Total Projected Indirect 2006-2007 (Numerator)	1,527,560.44	8,089,043.49	8,089,043.49
Direct Costs	64,115,120.82	57,558,455.68	57,558,455.68
Rate for 2006-2007 **	2.38*	14.05*	14.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oxford Area Community Schools
105 Pontiac Street
Oxford, MI 48371-4863

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	302,840.00	3,532,647.00	3,532,647.00
2002-2003 Fixed Carryforward	39,183.00	423,676.00	423,676.00
Total Indirect Costs	263,657.00	3,108,971.00	3,108,971.00
2002-2003 Direct Costs	30,817,338.00	27,587,531.00	27,587,531.00
2004-2005 Rate	0.86*	11.27*	11.27**

Comparison:			
2004-2005 Actual Direct Costs	33,569,902.42	29,661,543.80	29,661,543.80
Indirect costs based on rate ** multiplied by actual direct costs	288,701.16	3,342,855.99	3,342,855.99
2004-2005 Actual Indirect Costs	1,258,274.05	5,166,632.67	5,166,632.67
2002-2003 Fixed Carry Forward	39,183.00	423,676.00	423,676.00
Total Indirect Costs	1,219,091.05	4,742,956.67	4,742,956.67
Over/(Under) Recovery	-930,389.89	-1,400,100.68	-1,400,100.68

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,258,274.05	5,166,632.67	5,166,632.67
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-930,389.89	-1,400,100.68	-1,400,100.68
Total Projected Indirect 2006-2007 (Numerator)	2,188,663.94	6,566,733.35	6,566,733.35
Direct Costs	33,569,902.42	29,661,543.80	29,661,543.80
Rate for 2006-2007 **	6.52*	22.14*	22.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hazel Park City School District
23136 Hughes Avenue
Hazel Park, MI 48030-1500

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	709,358.00	6,674,660.00	6,674,660.00
2002-2003 Fixed Carryforward	-66,556.00	-1,082,022.00	-1,082,022.00
Total Indirect Costs	775,914.00	7,756,682.00	7,756,682.00
2002-2003 Direct Costs	51,337,722.00	45,372,420.00	45,372,420.00
2004-2005 Rate	1.51*	17.10*	17.10**

Comparison:			
2004-2005 Actual Direct Costs	54,000,320.08	46,760,093.35	46,760,093.35
Indirect costs based on rate ** multiplied by actual direct costs	815,404.83	7,014,014.00	7,995,975.96
2004-2005 Actual Indirect Costs	1,038,085.51	8,278,312.24	8,278,312.24
2002-2003 Fixed Carry Forward	-66,556.00	-1,082,022.00	-1,082,022.00
Total Indirect Costs	1,104,641.51	9,360,334.24	9,360,334.24
Over/(Under) Recovery	-289,236.68	-2,346,320.24	-1,364,358.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,038,085.51	8,278,312.24	8,278,312.24
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-289,236.68	-2,346,320.24	-1,364,358.28
Total Projected Indirect 2006-2007 (Numerator)	1,327,322.19	10,624,632.48	9,642,670.52
Direct Costs	54,000,320.08	46,760,093.35	46,760,093.35
Rate for 2006-2007 **	2.46*	22.72*	20.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Madison Public Schools (Oakland)
25421 Alger Street
Madison Heights, MI 48071-3921

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	880,083.00	3,514,497.00	3,514,497.00
2002-2003 Fixed Carryforward	-134,928.00	-3,779,398.00	-3,779,398.00
Total Indirect Costs	1,015,011.00	7,293,895.00	7,293,895.00
2002-2003 Direct Costs	16,392,695.00	13,758,281.00	13,758,281.00
2004-2005 Rate	6.19*	53.01*	53.01**

Comparison:			
2004-2005 Actual Direct Costs	16,634,222.44	14,167,228.43	14,167,228.43
Indirect costs based on rate ** multiplied by actual direct costs	1,029,658.37	2,125,084.26	3,541,807.11
2004-2005 Actual Indirect Costs	856,149.15	3,323,143.16	3,323,143.16
2002-2003 Fixed Carry Forward	-134,928.00	-3,779,398.00	-3,779,398.00
Total Indirect Costs	991,077.15	7,102,541.16	7,102,541.16
Over/(Under) Recovery	38,581.22	-4,977,456.90	-3,560,734.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	856,149.15	3,323,143.16	3,323,143.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	38,581.22	-4,977,456.90	-3,560,734.05
Total Projected Indirect 2006-2007 (Numerator)	817,567.93	8,300,600.06	6,883,877.21
Direct Costs	16,634,222.44	14,167,228.43	14,167,228.43
Rate for 2006-2007 **	4.91*	58.59*	48.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Troy School District
4400 Livernois Road
Troy, MI 48098-4799

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,240,469.00	13,213,088.00	13,213,088.00
2002-2003 Fixed Carryforward	204,682.00	273,035.00	273,035.00
Total Indirect Costs	1,035,787.00	12,940,053.00	12,940,053.00
2002-2003 Direct Costs	119,117,797.00	107,145,178.00	107,145,178.00
2004-2005 Rate	0.87*	12.08*	12.08**

Comparison:			
2004-2005 Actual Direct Costs	139,172,113.70	126,387,998.83	126,387,998.83
Indirect costs based on rate ** multiplied by actual direct costs	1,210,797.39	15,267,670.26	15,267,670.26
2004-2005 Actual Indirect Costs	2,421,241.28	15,205,356.15	15,205,356.15
2002-2003 Fixed Carry Forward	204,682.00	273,035.00	273,035.00
Total Indirect Costs	2,216,559.28	14,932,321.15	14,932,321.15
Over/(Under) Recovery	-1,005,761.89	335,349.11	335,349.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,421,241.28	15,205,356.15	15,205,356.15
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,005,761.89	335,349.11	335,349.11
Total Projected Indirect 2006-2007 (Numerator)	3,427,003.17	14,870,007.04	14,870,007.04
Direct Costs	139,172,113.70	126,387,998.83	126,387,998.83
Rate for 2006-2007 **	2.46*	11.77*	11.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

West Bloomfield School District
5810 Commerce Road
West Bloomfield, MI 48324-3200

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	800,897.00	6,734,319.00	6,734,319.00
2002-2003 Fixed Carryforward	55,851.00	-183,844.00	-183,844.00
Total Indirect Costs	745,046.00	6,918,163.00	6,918,163.00
2002-2003 Direct Costs	66,782,134.00	60,848,712.00	60,848,712.00
2004-2005 Rate	1.12*	11.37*	11.37**

Comparison:			
2004-2005 Actual Direct Costs	74,596,813.52	68,159,153.32	68,159,153.32
Indirect costs based on rate ** multiplied by actual direct costs	835,484.31	7,749,695.73	7,749,695.73
2004-2005 Actual Indirect Costs	1,940,640.48	8,378,300.68	8,378,300.68
2002-2003 Fixed Carry Forward	55,851.00	-183,844.00	-183,844.00
Total Indirect Costs	1,884,789.48	8,562,144.68	8,562,144.68
Over/(Under) Recovery	-1,049,305.17	-812,448.95	-812,448.95

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,940,640.48	8,378,300.68	8,378,300.68
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,049,305.17	-812,448.95	-812,448.95
Total Projected Indirect 2006-2007 (Numerator)	2,989,945.65	9,190,749.63	9,190,749.63
Direct Costs	74,596,813.52	68,159,153.32	68,159,153.32
Rate for 2006-2007 **	4.01*	13.48*	13.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63180
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Brandon School District
1025 S. Ortonville Road
Ortonville, MI 48462-8547

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	415,311.00	3,244,764.00	3,244,764.00
2002-2003 Fixed Carryforward	403,106.00	-659,978.00	-659,978.00
Total Indirect Costs	12,205.00	3,904,742.00	3,904,742.00
2002-2003 Direct Costs	26,450,014.00	23,620,561.00	23,620,561.00
2004-2005 Rate	0.05*	16.53*	16.53**

Comparison:			
2004-2005 Actual Direct Costs	26,858,158.84	23,749,517.14	23,749,517.14
Indirect costs based on rate ** multiplied by actual direct costs	13,429.08	3,562,427.57	3,925,795.18
2004-2005 Actual Indirect Costs	928,824.66	4,037,466.36	4,037,466.36
2002-2003 Fixed Carry Forward	403,106.00	-659,978.00	-659,978.00
Total Indirect Costs	525,718.66	4,697,444.36	4,697,444.36
Over/(Under) Recovery	-512,289.58	-1,135,016.79	-771,649.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	928,824.66	4,037,466.36	4,037,466.36
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-512,289.58	-1,135,016.79	-771,649.18
Total Projected Indirect 2006-2007 (Numerator)	1,441,114.24	5,172,483.15	4,809,115.54
Direct Costs	26,858,158.84	23,749,517.14	23,749,517.14
Rate for 2006-2007 **	5.37*	21.78*	20.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63190
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clarkston Community School District
P.O. Box 1050
Clarkston, MI 48347-1050

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	383,899.00	6,349,236.00	6,349,236.00
2002-2003 Fixed Carryforward	216,331.00	776,163.00	776,163.00
Total Indirect Costs	167,568.00	5,573,073.00	5,573,073.00
2002-2003 Direct Costs	59,663,960.00	53,698,623.00	53,698,623.00
2004-2005 Rate	0.28*	10.38*	10.38**

Comparison:			
2004-2005 Actual Direct Costs	67,172,190.40	59,654,963.61	59,654,963.61
Indirect costs based on rate ** multiplied by actual direct costs	188,082.13	6,192,185.22	6,192,185.22
2004-2005 Actual Indirect Costs	1,411,191.77	8,928,418.56	8,928,418.56
2002-2003 Fixed Carry Forward	216,331.00	776,163.00	776,163.00
Total Indirect Costs	1,194,860.77	8,152,255.56	8,152,255.56
Over/(Under) Recovery	-1,006,778.64	-1,960,070.34	-1,960,070.34

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,411,191.77	8,928,418.56	8,928,418.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,006,778.64	-1,960,070.34	-1,960,070.34
Total Projected Indirect 2006-2007 (Numerator)	2,417,970.41	10,888,488.90	10,888,488.90
Direct Costs	67,172,190.40	59,654,963.61	59,654,963.61
Rate for 2006-2007 **	3.60*	18.25*	18.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63200
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Farmington Public School District
32500 Shiawassee Street
Farmington, MI 48336-2363

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,953,962.00	18,354,715.00	18,354,715.00
2002-2003 Fixed Carryforward	88,380.00	-11,038,465.00	-11,038,465.00
Total Indirect Costs	1,865,582.00	29,393,180.00	29,393,180.00
2002-2003 Direct Costs	135,664,407.00	119,263,654.00	119,263,654.00
2004-2005 Rate	1.38*	24.65*	24.65**

Comparison:			
2004-2005 Actual Direct Costs	150,369,124.87	132,479,950.79	132,479,950.79
Indirect costs based on rate ** multiplied by actual direct costs	2,075,093.92	19,871,992.62	32,656,307.87
2004-2005 Actual Indirect Costs	4,222,069.70	22,111,243.78	22,111,243.78
2002-2003 Fixed Carry Forward	88,380.00	-11,038,465.00	-11,038,465.00
Total Indirect Costs	4,133,689.70	33,149,708.78	33,149,708.78
Over/(Under) Recovery	-2,058,595.78	-13,277,716.16	-493,400.91

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,222,069.70	22,111,243.78	22,111,243.78
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-2,058,595.78	-13,277,716.16	-493,400.91
Total Projected Indirect 2006-2007 (Numerator)	6,280,665.48	35,388,959.94	22,604,644.69
Direct Costs	150,369,124.87	132,479,950.79	132,479,950.79
Rate for 2006-2007 **	4.18*	26.71*	17.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63210
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Holly Area School District
111 College Street
Holly, MI 48442-1720

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	526,674.00	4,579,713.00	4,579,713.00
2002-2003 Fixed Carryforward	30,859.00	-596,189.00	-596,189.00
Total Indirect Costs	495,815.00	5,175,902.00	5,175,902.00
2002-2003 Direct Costs	33,726,882.00	29,673,843.00	29,673,843.00
2004-2005 Rate	1.47*	17.44*	17.44**

Comparison:			
2004-2005 Actual Direct Costs	36,469,447.91	32,445,448.78	32,445,448.78
Indirect costs based on rate ** multiplied by actual direct costs	536,100.88	4,866,817.32	5,658,486.27
2004-2005 Actual Indirect Costs	1,357,950.93	5,381,950.06	5,381,950.06
2002-2003 Fixed Carry Forward	30,859.00	-596,189.00	-596,189.00
Total Indirect Costs	1,327,091.93	5,978,139.06	5,978,139.06
Over/(Under) Recovery	-790,991.05	-1,111,321.74	-319,652.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,357,950.93	5,381,950.06	5,381,950.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-790,991.05	-1,111,321.74	-319,652.79
Total Projected Indirect 2006-2007 (Numerator)	2,148,941.98	6,493,271.80	5,701,602.85
Direct Costs	36,469,447.91	32,445,448.78	32,445,448.78
Rate for 2006-2007 **	5.89*	20.01*	17.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63220
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Huron Valley Schools
2390 S. Milford Road
Highland, MI 48357-4934

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,429,601.00	11,055,512.00	11,055,512.00
2002-2003 Fixed Carryforward	422,824.00	-5,304,746.00	-5,304,746.00
Total Indirect Costs	2,006,777.00	16,360,258.00	16,360,258.00
2002-2003 Direct Costs	80,923,372.00	72,297,461.00	72,297,461.00
2004-2005 Rate	2.48*	22.63*	22.63**

Comparison:			
2004-2005 Actual Direct Costs	91,198,086.24	81,374,420.47	81,374,420.47
Indirect costs based on rate ** multiplied by actual direct costs	2,261,712.54	12,206,163.07	18,415,031.35
2004-2005 Actual Indirect Costs	3,993,760.30	13,817,426.07	13,817,426.07
2002-2003 Fixed Carry Forward	422,824.00	-5,304,746.00	-5,304,746.00
Total Indirect Costs	3,570,936.30	19,122,172.07	19,122,172.07
Over/(Under) Recovery	-1,309,223.76	-6,916,009.00	-707,140.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,993,760.30	13,817,426.07	13,817,426.07
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,309,223.76	-6,916,009.00	-707,140.72
Total Projected Indirect 2006-2007 (Numerator)	5,302,984.06	20,733,435.07	14,524,566.79
Direct Costs	91,198,086.24	81,374,420.47	81,374,420.47
Rate for 2006-2007 **	5.81*	25.48*	17.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63230
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lake Orion Community Schools
315 N. Lapeer Street
Lake Orion, MI 48362-3165

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,342,554.00	7,931,216.00	7,931,216.00
2002-2003 Fixed Carryforward	-353,589.00	-49,067.00	-49,067.00
Total Indirect Costs	1,696,143.00	7,980,283.00	7,980,283.00
2002-2003 Direct Costs	63,548,176.00	56,959,514.00	56,959,514.00
2004-2005 Rate	2.67*	14.01*	14.01**

Comparison:			
2004-2005 Actual Direct Costs	66,078,095.16	58,942,601.99	58,942,601.99
Indirect costs based on rate ** multiplied by actual direct costs	1,764,285.14	8,257,858.54	8,257,858.54
2004-2005 Actual Indirect Costs	3,332,874.10	10,468,367.27	10,468,367.27
2002-2003 Fixed Carry Forward	-353,589.00	-49,067.00	-49,067.00
Total Indirect Costs	3,686,463.10	10,517,434.27	10,517,434.27
Over/(Under) Recovery	-1,922,177.96	-2,259,575.73	-2,259,575.73

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,332,874.10	10,468,367.27	10,468,367.27
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,922,177.96	-2,259,575.73	-2,259,575.73
Total Projected Indirect 2006-2007 (Numerator)	5,255,052.06	12,727,943.00	12,727,943.00
Direct Costs	66,078,095.16	58,942,601.99	58,942,601.99
Rate for 2006-2007 **	7.95*	21.59*	21.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

South Lyon Community Schools
345 S. Warren Street
South Lyon, MI 48178-1317

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	721,428.00	6,562,445.00	6,562,445.00
2002-2003 Fixed Carryforward	-54,274.00	-1,894,770.00	-1,894,770.00
Total Indirect Costs	775,702.00	8,457,215.00	8,457,215.00
2002-2003 Direct Costs	46,254,389.00	40,413,372.00	40,413,372.00
2004-2005 Rate	1.68*	20.93*	20.93**

Comparison:			
2004-2005 Actual Direct Costs	51,840,434.51	44,936,796.09	44,936,796.09
Indirect costs based on rate ** multiplied by actual direct costs	870,919.30	6,740,519.41	9,405,271.42
2004-2005 Actual Indirect Costs	955,998.22	7,859,636.64	7,859,636.64
2002-2003 Fixed Carry Forward	-54,274.00	-1,894,770.00	-1,894,770.00
Total Indirect Costs	1,010,272.22	9,754,406.64	9,754,406.64
Over/(Under) Recovery	-139,352.92	-3,013,887.23	-349,135.22

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	955,998.22	7,859,636.64	7,859,636.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-139,352.92	-3,013,887.23	-349,135.22
Total Projected Indirect 2006-2007 (Numerator)	1,095,351.14	10,873,523.87	8,208,771.86
Direct Costs	51,840,434.51	44,936,796.09	44,936,796.09
Rate for 2006-2007 **	2.11*	24.20*	18.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63250
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oak Park City School District
13900 Granzon Street
Oak Park, MI 48237-2756

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	900,591.00	6,681,961.00	6,681,961.00
2002-2003 Fixed Carryforward	327,656.00	-7,571,166.00	-7,571,166.00
Total Indirect Costs	572,935.00	14,253,127.00	14,253,127.00
2002-2003 Direct Costs	40,494,479.00	34,713,109.00	34,713,109.00
2004-2005 Rate	1.41*	41.06*	41.06**

Comparison:			
2004-2005 Actual Direct Costs	42,159,484.11	35,892,491.14	35,892,491.14
Indirect costs based on rate ** multiplied by actual direct costs	594,448.73	5,383,873.67	8,973,122.79
2004-2005 Actual Indirect Costs	1,926,464.84	8,193,457.81	8,193,457.81
2002-2003 Fixed Carry Forward	327,656.00	-7,571,166.00	-7,571,166.00
Total Indirect Costs	1,598,808.84	15,764,623.81	15,764,623.81
Over/(Under) Recovery	-1,004,360.11	-10,380,750.14	-6,791,501.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,926,464.84	8,193,457.81	8,193,457.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,004,360.11	-10,380,750.14	-6,791,501.02
Total Projected Indirect 2006-2007 (Numerator)	2,930,824.95	18,574,207.95	14,984,958.83
Direct Costs	42,159,484.11	35,892,491.14	35,892,491.14
Rate for 2006-2007 **	6.95*	51.75*	41.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63260
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Rochester Community School District
501 W. University Drive
Rochester, MI 48307-1944

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,851,289.00	15,669,460.00	15,669,460.00
2002-2003 Fixed Carryforward	21,506.00	-2,981,395.00	-2,981,395.00
Total Indirect Costs	1,829,783.00	18,650,855.00	18,650,855.00
2002-2003 Direct Costs	122,666,741.00	108,848,570.00	108,848,570.00
2004-2005 Rate	1.49*	17.13*	17.13**

Comparison:			
2004-2005 Actual Direct Costs	128,703,714.47	114,728,696.11	114,728,696.11
Indirect costs based on rate ** multiplied by actual direct costs	1,917,685.35	17,209,304.42	19,653,025.64
2004-2005 Actual Indirect Costs	5,921,863.85	19,896,882.21	19,896,882.21
2002-2003 Fixed Carry Forward	21,506.00	-2,981,395.00	-2,981,395.00
Total Indirect Costs	5,900,357.85	22,878,277.21	22,878,277.21
Over/(Under) Recovery	-3,982,672.50	-5,668,972.79	-3,225,251.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,921,863.85	19,896,882.21	19,896,882.21
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-3,982,672.50	-5,668,972.79	-3,225,251.57
Total Projected Indirect 2006-2007 (Numerator)	9,904,536.35	25,565,855.00	23,122,133.78
Direct Costs	128,703,714.47	114,728,696.11	114,728,696.11
Rate for 2006-2007 **	7.70*	22.28*	20.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63270
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Clawson City School District
626 Phillips Avenue
Clawson, MI 48017-1589

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	365,271.00	1,970,888.00	1,970,888.00
2002-2003 Fixed Carryforward	84,258.00	-1,473,933.00	-1,473,933.00
Total Indirect Costs	281,013.00	3,444,821.00	3,444,821.00
2002-2003 Direct Costs	13,195,321.00	11,589,704.00	11,589,704.00
2004-2005 Rate	2.13*	29.72*	29.72**

Comparison:			
2004-2005 Actual Direct Costs	15,782,122.76	14,032,823.08	14,032,823.08
Indirect costs based on rate ** multiplied by actual direct costs	336,159.21	2,104,923.46	3,508,205.77
2004-2005 Actual Indirect Costs	500,441.95	2,249,741.63	2,249,741.63
2002-2003 Fixed Carry Forward	84,258.00	-1,473,933.00	-1,473,933.00
Total Indirect Costs	416,183.95	3,723,674.63	3,723,674.63
Over/(Under) Recovery	-80,024.74	-1,618,751.17	-215,468.86

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	500,441.95	2,249,741.63	2,249,741.63
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-80,024.74	-1,618,751.17	-215,468.86
Total Projected Indirect 2006-2007 (Numerator)	580,466.69	3,868,492.80	2,465,210.49
Direct Costs	15,782,122.76	14,032,823.08	14,032,823.08
Rate for 2006-2007 **	3.68*	27.57*	17.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63280
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lamphere Public Schools
31201 Dorchester Street
Madison Heights, MI 48071-1099

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	674,586.00	4,326,667.00	4,326,667.00
2002-2003 Fixed Carryforward	376,032.00	-4,018,107.00	-4,018,107.00
Total Indirect Costs	298,554.00	8,344,774.00	8,344,774.00
2002-2003 Direct Costs	27,502,195.00	23,850,114.00	23,850,114.00
2004-2005 Rate	1.09*	34.99*	34.99**

Comparison:			
2004-2005 Actual Direct Costs	29,143,888.57	25,847,794.34	25,847,794.34
Indirect costs based on rate ** multiplied by actual direct costs	317,668.39	3,877,169.15	6,461,948.59
2004-2005 Actual Indirect Costs	1,129,270.65	4,425,364.88	4,425,364.88
2002-2003 Fixed Carry Forward	376,032.00	-4,018,107.00	-4,018,107.00
Total Indirect Costs	753,238.65	8,443,471.88	8,443,471.88
Over/(Under) Recovery	-435,570.26	-4,566,302.73	-1,981,523.29

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,129,270.65	4,425,364.88	4,425,364.88
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-435,570.26	-4,566,302.73	-1,981,523.29
Total Projected Indirect 2006-2007 (Numerator)	1,564,840.91	8,991,667.61	6,406,888.17
Direct Costs	29,143,888.57	25,847,794.34	25,847,794.34
Rate for 2006-2007 **	5.37*	34.79*	24.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63290
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Walled Lake Consolidated Schools
850 Ladd Road, Building D
Walled Lake, MI 48390-3019

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	5,901,471.00	20,047,378.00	20,047,378.00
2002-2003 Fixed Carryforward	170,804.00	-11,698,364.00	-11,698,364.00
Total Indirect Costs	5,730,667.00	31,745,742.00	31,745,742.00
2002-2003 Direct Costs	132,472,863.00	118,326,956.00	118,326,956.00
2004-2005 Rate	4.33*	26.83*	26.83**

Comparison:			
2004-2005 Actual Direct Costs	144,379,704.56	130,854,760.35	130,854,760.35
Indirect costs based on rate ** multiplied by actual direct costs	6,251,641.21	19,628,214.05	32,713,690.09
2004-2005 Actual Indirect Costs	5,152,092.02	18,677,036.23	18,677,036.23
2002-2003 Fixed Carry Forward	170,804.00	-11,698,364.00	-11,698,364.00
Total Indirect Costs	4,981,288.02	30,375,400.23	30,375,400.23
Over/(Under) Recovery	1,270,353.19	-10,747,186.18	2,338,289.86

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,152,092.02	18,677,036.23	18,677,036.23
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	1,270,353.19	-10,747,186.18	2,338,289.86
Total Projected Indirect 2006-2007 (Numerator)	3,881,738.83	29,424,222.41	16,338,746.37
Direct Costs	144,379,704.56	130,854,760.35	130,854,760.35
Rate for 2006-2007 **	2.69*	22.49*	12.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63300
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Waterford School District
6020 Pontiac Lake Road
Waterford, MI 48327-1847

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	4,391,000.00	15,606,865.00	15,606,865.00
2002-2003 Fixed Carryforward	-497,731.00	-4,719,518.00	-4,719,518.00
Total Indirect Costs	4,888,731.00	20,326,383.00	20,326,383.00
2002-2003 Direct Costs	99,561,992.00	88,346,127.00	88,346,127.00
2004-2005 Rate	4.91*	23.01*	23.01**

Comparison:			
2004-2005 Actual Direct Costs	106,014,857.00	94,746,208.00	94,746,208.00
Indirect costs based on rate ** multiplied by actual direct costs	5,205,329.48	14,211,931.20	21,801,102.46
2004-2005 Actual Indirect Costs	5,184,267.00	16,452,916.00	16,452,916.00
2002-2003 Fixed Carry Forward	-497,731.00	-4,719,518.00	-4,719,518.00
Total Indirect Costs	5,681,998.00	21,172,434.00	21,172,434.00
Over/(Under) Recovery	-476,668.52	-6,960,502.80	628,668.46

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,184,267.00	16,452,916.00	16,452,916.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-476,668.52	-6,960,502.80	628,668.46
Total Projected Indirect 2006-2007 (Numerator)	5,660,935.52	23,413,418.80	15,824,247.54
Direct Costs	106,014,857.00	94,746,208.00	94,746,208.00
Rate for 2006-2007 **	5.34*	24.71*	16.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

AGBU Alex-Marie Manoogian School
22001 Northwestern Highway
Southfield, MI 48075-4001

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	57,541.00	332,807.00	332,807.00
2002-2003 Fixed Carryforward	80,935.00	-37,174.00	-37,174.00
Total Indirect Costs	-23,394.00	369,981.00	369,981.00
2002-2003 Direct Costs	2,270,092.00	1,994,826.00	1,994,826.00
2004-2005 Rate	0.00*	18.55*	18.55**

Comparison:			
2004-2005 Actual Direct Costs	2,347,304.69	2,109,733.89	2,109,733.89
Indirect costs based on rate ** multiplied by actual direct costs	0.00	316,460.08	391,355.64
2004-2005 Actual Indirect Costs	153,777.76	391,348.56	391,348.56
2002-2003 Fixed Carry Forward	80,935.00	-37,174.00	-37,174.00
Total Indirect Costs	72,842.76	428,522.56	428,522.56
Over/(Under) Recovery	0.00	-112,062.48	-37,166.92

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	153,777.76	391,348.56	391,348.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-112,062.48	-37,166.92
Total Projected Indirect 2006-2007 (Numerator)	153,777.76	503,411.04	428,515.48
Direct Costs	2,347,304.69	2,109,733.89	2,109,733.89
Rate for 2006-2007 **	6.55*	23.86*	20.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Oak Park
21700 Marlow Street
Oak Park, MI 48237-2604

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	2,684,497.00	2,684,497.00
2002-2003 Fixed Carryforward	210,637.00	-4,462,330.00	-4,462,330.00
Total Indirect Costs	-210,637.00	7,146,827.00	7,146,827.00
2002-2003 Direct Costs	10,733,792.00	8,049,295.00	8,049,295.00
2004-2005 Rate	0.00*	88.79*	88.79**

Comparison:			
2004-2005 Actual Direct Costs	10,985,503.27	8,164,443.81	8,164,443.81
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,224,666.57	2,041,110.95
2004-2005 Actual Indirect Costs	31,342.60	2,852,402.06	2,852,402.06
2002-2003 Fixed Carry Forward	210,637.00	-4,462,330.00	-4,462,330.00
Total Indirect Costs	-179,294.40	7,314,732.06	7,314,732.06
Over/(Under) Recovery	0.00	-6,090,065.49	-5,273,621.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	31,342.60	2,852,402.06	2,852,402.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-6,090,065.49	-5,273,621.11
Total Projected Indirect 2006-2007 (Numerator)	31,342.60	8,942,467.55	8,126,023.17
Direct Costs	10,985,503.27	8,164,443.81	8,164,443.81
Rate for 2006-2007 **	0.29*	109.53*	99.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Southfield
18330 George Washington Street
Southfield, MI 48075-2785

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	639,391.00	639,391.00
2002-2003 Fixed Carryforward	126,145.00	-1,247,327.00	-1,247,327.00
Total Indirect Costs	-126,145.00	1,886,718.00	1,886,718.00
2002-2003 Direct Costs	3,352,678.00	2,713,287.00	2,713,287.00
2004-2005 Rate	0.00*	69.54*	69.54**

Comparison:			
2004-2005 Actual Direct Costs	3,430,363.95	2,774,509.16	2,774,509.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	416,176.37	693,627.29
2004-2005 Actual Indirect Costs	4,987.40	660,842.19	660,842.19
2002-2003 Fixed Carry Forward	126,145.00	-1,247,327.00	-1,247,327.00
Total Indirect Costs	-121,157.60	1,908,169.19	1,908,169.19
Over/(Under) Recovery	0.00	-1,491,992.82	-1,214,541.90

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,987.40	660,842.19	660,842.19
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,491,992.82	-1,214,541.90
Total Projected Indirect 2006-2007 (Numerator)	4,987.40	2,152,835.01	1,875,384.09
Direct Costs	3,430,363.95	2,774,509.16	2,774,509.16
Rate for 2006-2007 **	0.15*	77.59*	67.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Lathrup Village
27700 Southfield Road
Lathrup Village, MI 48076-7901

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	911,884.00	911,884.00
2002-2003 Fixed Carryforward	-124,523.00	-2,414,301.00	-2,414,301.00
Total Indirect Costs	124,523.00	3,326,185.00	3,326,185.00
2002-2003 Direct Costs	3,611,097.00	2,699,213.00	2,699,213.00
2004-2005 Rate	3.45*	123.23*	123.23**

Comparison:			
2004-2005 Actual Direct Costs	3,718,897.25	2,669,367.17	2,669,367.17
Indirect costs based on rate ** multiplied by actual direct costs	128,301.96	400,405.08	667,341.79
2004-2005 Actual Indirect Costs	906.13	1,050,436.21	1,050,436.21
2002-2003 Fixed Carry Forward	-124,523.00	-2,414,301.00	-2,414,301.00
Total Indirect Costs	125,429.13	3,464,737.21	3,464,737.21
Over/(Under) Recovery	2,872.83	-3,064,332.13	-2,797,395.42

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	906.13	1,050,436.21	1,050,436.21
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	2,872.83	-3,064,332.13	-2,797,395.42
Total Projected Indirect 2006-2007 (Numerator)	-1,966.70	4,114,768.34	3,847,831.63
Direct Costs	3,718,897.25	2,669,367.17	2,669,367.17
Rate for 2006-2007 **	0.00*	154.15*	144.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63906
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pontiac Academy for Excellence
196 Oakland Avenue
Pontiac, MI 48343-1094

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	787,674.00	995,613.00	995,613.00
2002-2003 Fixed Carryforward	-370,973.00	-709,964.00	-709,964.00
Total Indirect Costs	1,158,647.00	1,705,577.00	1,705,577.00
2002-2003 Direct Costs	3,999,885.00	3,791,946.00	3,791,946.00
2004-2005 Rate	28.97*	44.98*	44.98**

Comparison:			
2004-2005 Actual Direct Costs	6,280,448.00	5,130,875.00	5,130,875.00
Indirect costs based on rate ** multiplied by actual direct costs	942,067.20	769,631.25	1,282,718.75
2004-2005 Actual Indirect Costs	7,218.00	1,156,791.00	1,156,791.00
2002-2003 Fixed Carry Forward	-370,973.00	-709,964.00	-709,964.00
Total Indirect Costs	378,191.00	1,866,755.00	1,866,755.00
Over/(Under) Recovery	563,876.20	-1,097,123.75	-584,036.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	7,218.00	1,156,791.00	1,156,791.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	563,876.20	-1,097,123.75	-584,036.25
Total Projected Indirect 2006-2007 (Numerator)	-556,658.20	2,253,914.75	1,740,827.25
Direct Costs	6,280,448.00	5,130,875.00	5,130,875.00
Rate for 2006-2007 **	0.00*	43.93*	33.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63907
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Great Lakes Academy
46312 Woodward Avenue
Pontiac, MI 48342-5006

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	182,606.00	182,606.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	182,606.00	182,606.00
2002-2003 Direct Costs	2,404,457.00	2,221,851.00	2,221,851.00
2004-2005 Rate	0.00*	8.22*	8.22**

Comparison:			
2004-2005 Actual Direct Costs	2,251,180.72	2,044,961.64	2,044,961.64
Indirect costs based on rate ** multiplied by actual direct costs	0.00	168,095.85	168,095.85
2004-2005 Actual Indirect Costs	925.42	207,144.50	207,144.50
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	925.42	207,144.50	207,144.50
Over/(Under) Recovery	0.00	-39,048.65	-39,048.65

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	925.42	207,144.50	207,144.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-39,048.65	-39,048.65
Total Projected Indirect 2006-2007 (Numerator)	925.42	246,193.15	246,193.15
Direct Costs	2,251,180.72	2,044,961.64	2,044,961.64
Rate for 2006-2007 **	0.04*	12.04*	12.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Michigan
20820 Greenfield
Oak Park, MI 48237-3051

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	698,893.00	698,893.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	698,893.00	698,893.00
2002-2003 Direct Costs	3,136,504.00	2,437,611.00	2,437,611.00
2004-2005 Rate	0.00*	28.67*	28.67**

Comparison:			
2004-2005 Actual Direct Costs	3,726,391.54	2,974,517.19	2,974,517.19
Indirect costs based on rate ** multiplied by actual direct costs	0.00	446,177.58	743,629.30
2004-2005 Actual Indirect Costs	38,382.61	790,256.96	790,256.96
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	38,382.61	790,256.96	790,256.96
Over/(Under) Recovery	0.00	-344,079.38	-46,627.66

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	38,382.61	790,256.96	790,256.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-344,079.38	-46,627.66
Total Projected Indirect 2006-2007 (Numerator)	38,382.61	1,134,336.34	836,884.62
Direct Costs	3,726,391.54	2,974,517.19	2,974,517.19
Rate for 2006-2007 **	1.03*	38.14*	28.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63910
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Edison-Oakland Public School Academy
22111 Woodward Avenue
Ferndale, MI 48220-1812

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,062,858.00	1,993,834.00	1,993,834.00
2002-2003 Fixed Carryforward	-414,741.00	-1,296,119.00	-1,296,119.00
Total Indirect Costs	1,477,599.00	3,289,953.00	3,289,953.00
2002-2003 Direct Costs	5,582,407.00	4,651,431.00	4,651,431.00
2004-2005 Rate	26.47*	70.73*	70.73**

Comparison:			
2004-2005 Actual Direct Costs	5,505,143.57	4,533,796.38	4,533,796.38
Indirect costs based on rate ** multiplied by actual direct costs	825,771.54	680,069.46	1,133,449.10
2004-2005 Actual Indirect Costs	1,206,436.75	2,177,783.94	2,177,783.94
2002-2003 Fixed Carry Forward	-414,741.00	-1,296,119.00	-1,296,119.00
Total Indirect Costs	1,621,177.75	3,473,902.94	3,473,902.94
Over/(Under) Recovery	-795,406.21	-2,793,833.48	-2,340,453.84

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,206,436.75	2,177,783.94	2,177,783.94
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-795,406.21	-2,793,833.48	-2,340,453.84
Total Projected Indirect 2006-2007 (Numerator)	2,001,842.96	4,971,617.42	4,518,237.78
Direct Costs	5,505,143.57	4,533,796.38	4,533,796.38
Rate for 2006-2007 **	36.36*	109.66*	99.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63911
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Holly Academy
820 Academy Drive
Holly, MI 48442-1546

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	124,640.00	1,015,771.00	1,015,771.00
2002-2003 Fixed Carryforward	435,262.00	-589,539.00	-589,539.00
Total Indirect Costs	-310,622.00	1,605,310.00	1,605,310.00
2002-2003 Direct Costs	3,732,678.00	2,841,547.00	2,841,547.00
2004-2005 Rate	0.00*	56.49*	56.49**

Comparison:			
2004-2005 Actual Direct Costs	3,636,098.47	3,098,362.75	3,098,362.75
Indirect costs based on rate ** multiplied by actual direct costs	0.00	464,754.41	774,590.69
2004-2005 Actual Indirect Costs	258,814.44	796,550.16	796,550.16
2002-2003 Fixed Carry Forward	435,262.00	-589,539.00	-589,539.00
Total Indirect Costs	-176,447.56	1,386,089.16	1,386,089.16
Over/(Under) Recovery	0.00	-921,334.75	-611,498.47

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	258,814.44	796,550.16	796,550.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-921,334.75	-611,498.47
Total Projected Indirect 2006-2007 (Numerator)	258,814.44	1,717,884.91	1,408,048.63
Direct Costs	3,636,098.47	3,098,362.75	3,098,362.75
Rate for 2006-2007 **	7.12*	55.44*	45.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63912
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oakland International Academy
28650 11 Mile Road Bantry Suite
Farmington Hills, MI 48336-1504

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	181,450.00	190,997.00	190,997.00
2002-2003 Fixed Carryforward	-128,091.00	-136,393.00	-136,393.00
Total Indirect Costs	309,541.00	327,390.00	327,390.00
2002-2003 Direct Costs	414,921.00	405,374.00	405,374.00
2004-2005 Rate	74.60*	80.76*	80.76**

Comparison:			
2004-2005 Actual Direct Costs	2,627,858.94	2,138,969.94	2,138,969.94
Indirect costs based on rate ** multiplied by actual direct costs	394,178.84	320,845.49	534,742.49
2004-2005 Actual Indirect Costs	232,288.00	721,177.00	721,177.00
2002-2003 Fixed Carry Forward	-128,091.00	-136,393.00	-136,393.00
Total Indirect Costs	360,379.00	857,570.00	857,570.00
Over/(Under) Recovery	33,799.84	-536,724.51	-322,827.51

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	232,288.00	721,177.00	721,177.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	33,799.84	-536,724.51	-322,827.51
Total Projected Indirect 2006-2007 (Numerator)	198,488.16	1,257,901.51	1,044,004.51
Direct Costs	2,627,858.94	2,138,969.94	2,138,969.94
Rate for 2006-2007 **	7.55*	58.81*	48.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63913
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Walton Charter Academy
744 E. Walton Boulevard
Pontiac, MI 48340-1361

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	131,521.00	1,378,256.00	1,378,256.00
2002-2003 Fixed Carryforward	-13,753.00	-841,283.00	-841,283.00
Total Indirect Costs	145,274.00	2,219,539.00	2,219,539.00
2002-2003 Direct Costs	4,826,555.00	3,579,820.00	3,579,820.00
2004-2005 Rate	3.01*	62.00*	62.00**

Comparison:			
2004-2005 Actual Direct Costs	5,047,548.00	3,766,687.00	3,766,687.00
Indirect costs based on rate ** multiplied by actual direct costs	151,931.19	565,003.05	941,671.75
2004-2005 Actual Indirect Costs	184,740.00	1,465,601.00	1,465,601.00
2002-2003 Fixed Carry Forward	-13,753.00	-841,283.00	-841,283.00
Total Indirect Costs	198,493.00	2,306,884.00	2,306,884.00
Over/(Under) Recovery	-46,561.81	-1,741,880.95	-1,365,212.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	184,740.00	1,465,601.00	1,465,601.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-46,561.81	-1,741,880.95	-1,365,212.25
Total Projected Indirect 2006-2007 (Numerator)	231,301.81	3,207,481.95	2,830,813.25
Direct Costs	5,047,548.00	3,766,687.00	3,766,687.00
Rate for 2006-2007 **	4.58*	85.15*	75.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63914
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Advanced Technology Academy
7265 Calhoun
Dearborn, MI 48126-1430

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	125,709.00	311,540.00	311,540.00
2002-2003 Fixed Carryforward	-39,100.00	-224,417.00	-224,417.00
Total Indirect Costs	164,809.00	535,957.00	535,957.00
2002-2003 Direct Costs	1,577,569.00	1,391,738.00	1,391,738.00
2004-2005 Rate	10.45*	38.51*	38.51**

Comparison:			
2004-2005 Actual Direct Costs	2,652,640.00	2,063,716.00	2,063,716.00
Indirect costs based on rate ** multiplied by actual direct costs	277,200.88	309,557.40	515,929.00
2004-2005 Actual Indirect Costs	224,131.00	813,055.00	813,055.00
2002-2003 Fixed Carry Forward	-39,100.00	-224,417.00	-224,417.00
Total Indirect Costs	263,231.00	1,037,472.00	1,037,472.00
Over/(Under) Recovery	13,969.88	-727,914.60	-521,543.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	224,131.00	813,055.00	813,055.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	13,969.88	-727,914.60	-521,543.00
Total Projected Indirect 2006-2007 (Numerator)	210,161.12	1,540,969.60	1,334,598.00
Direct Costs	2,652,640.00	2,063,716.00	2,063,716.00
Rate for 2006-2007 **	7.92*	74.67*	64.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63915
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Arts & Technology Academy of Pontiac
48980 Woodward
Pontiac, MI 48342-5034

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	532,160.00	755,979.00	755,979.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	532,160.00	755,979.00	755,979.00
2002-2003 Direct Costs	2,585,394.00	2,361,575.00	2,361,575.00
2004-2005 Rate	20.58*	32.01*	32.01**

Comparison:			
2004-2005 Actual Direct Costs	3,510,026.53	2,591,624.51	2,591,624.51
Indirect costs based on rate ** multiplied by actual direct costs	526,503.98	388,743.68	647,906.13
2004-2005 Actual Indirect Costs	46,154.88	964,556.90	964,556.90
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	46,154.88	964,556.90	964,556.90
Over/(Under) Recovery	480,349.10	-575,813.22	-316,650.77

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	46,154.88	964,556.90	964,556.90
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	480,349.10	-575,813.22	-316,650.77
Total Projected Indirect 2006-2007 (Numerator)	-434,194.22	1,540,370.12	1,281,207.67
Direct Costs	3,510,026.53	2,591,624.51	2,591,624.51
Rate for 2006-2007 **	0.00*	59.44*	49.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63916
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Waterford
3000 Sashabaw Road
Waterford, MI 48329-4040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,852,963.88	1,341,291.36	1,341,291.36
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	548.13	512,220.65	512,220.65
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	548.13	512,220.65	512,220.65
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	548.13	512,220.65	512,220.65
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	548.13	512,220.65	512,220.65
Direct Costs	1,852,963.88	1,341,291.36	1,341,291.36
Rate for 2006-2007 **	0.03*	38.19*	38.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63917
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bradford Academy
26555 Franklin Road
Southfield, MI 48065-5340

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	3,263,450.00	2,686,843.00	2,686,843.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	6,576.00	583,183.00	583,183.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,576.00	583,183.00	583,183.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,576.00	583,183.00	583,183.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	6,576.00	583,183.00	583,183.00
Direct Costs	3,263,450.00	2,686,843.00	2,686,843.00
Rate for 2006-2007 **	0.20*	21.71*	21.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63918
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Laurus Academy
24590 Lahser Road
Southfield, MI 48034

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	3,468,932.00	2,364,189.00	2,364,189.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	62,415.00	1,167,158.00	1,167,158.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	62,415.00	1,167,158.00	1,167,158.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	62,415.00	1,167,158.00	1,167,158.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	62,415.00	1,167,158.00	1,167,158.00
Direct Costs	3,468,932.00	2,364,189.00	2,364,189.00
Rate for 2006-2007 **	1.80*	49.37*	49.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63919
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Woodmont Academy
25175 Code Road
Southfield, MI 48034

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,864,601.87	1,441,444.46	1,441,444.46
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	2,428.13	425,585.54	425,585.54
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,428.13	425,585.54	425,585.54
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,428.13	425,585.54	425,585.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	2,428.13	425,585.54	425,585.54
Direct Costs	1,864,601.87	1,441,444.46	1,441,444.46
Rate for 2006-2007 **	0.13*	29.52*	29.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63920
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Life Skills Center of Pontiac
142 Auburn Avenue
Pontiac, MI 48342

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,834,910.86	1,029,254.81	1,029,254.81
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	0.00	805,656.05	805,656.05
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	805,656.05	805,656.05
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	805,656.05	805,656.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	0.00	805,656.05	805,656.05
Direct Costs	1,834,910.86	1,029,254.81	1,029,254.81
Rate for 2006-2007 **	0.00*	78.28*	78.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63921
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Crescent Academy
17570 West Twelve Mile Road
Southfield, MI 48076

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,486,075.00	963,013.00	963,013.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	55,814.00	578,876.00	578,876.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	55,814.00	578,876.00	578,876.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	55,814.00	578,876.00	578,876.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	55,814.00	578,876.00	578,876.00
Direct Costs	1,486,075.00	963,013.00	963,013.00
Rate for 2006-2007 **	3.76*	60.11*	60.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 63922
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Great Oaks Academy
1075 East Gardenia Avenue
Madison Heights, MI 48071

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	2,200,558.00	1,715,205.00	1,715,205.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	54,962.00	540,315.00	540,315.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	54,962.00	540,315.00	540,315.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	54,962.00	540,315.00	540,315.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	54,962.00	540,315.00	540,315.00
Direct Costs	2,200,558.00	1,715,205.00	1,715,205.00
Rate for 2006-2007 **	2.50*	31.50*	31.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 64000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Oceana Intermediate School District
844 Griswold Street
Hart, MI 49420-9756

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	83,426.00	367,252.00	367,252.00
2002-2003 Fixed Carryforward	-237.00	-52,269.00	-52,269.00
Total Indirect Costs	83,663.00	419,521.00	419,521.00
2002-2003 Direct Costs	2,786,320.00	2,502,494.00	2,502,494.00
2004-2005 Rate	3.00*	16.76*	16.76**

Comparison:			
2004-2005 Actual Direct Costs	3,272,227.87	3,171,583.16	3,171,583.16
Indirect costs based on rate ** multiplied by actual direct costs	98,166.84	475,737.47	531,557.34
2004-2005 Actual Indirect Costs	174,635.99	275,280.70	275,280.70
2002-2003 Fixed Carry Forward	-237.00	-52,269.00	-52,269.00
Total Indirect Costs	174,872.99	327,549.70	327,549.70
Over/(Under) Recovery	-76,706.15	148,187.77	204,007.64

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	174,635.99	275,280.70	275,280.70
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-76,706.15	148,187.77	204,007.64
Total Projected Indirect 2006-2007 (Numerator)	251,342.14	127,092.93	71,273.06
Direct Costs	3,272,227.87	3,171,583.16	3,171,583.16
Rate for 2006-2007 **	7.68*	4.01*	2.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 64040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hart Public School District
301 W. Johnson Street
Hart, MI 49420

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	234,465.00	1,307,132.00	1,307,132.00
2002-2003 Fixed Carryforward	-10,114.00	-49,221.00	-49,221.00
Total Indirect Costs	244,579.00	1,356,353.00	1,356,353.00
2002-2003 Direct Costs	11,104,432.00	10,031,765.00	10,031,765.00
2004-2005 Rate	2.20*	13.52*	13.52**

Comparison:			
2004-2005 Actual Direct Costs	11,423,071.09	10,275,641.51	10,275,641.51
Indirect costs based on rate ** multiplied by actual direct costs	251,307.56	1,389,266.73	1,389,266.73
2004-2005 Actual Indirect Costs	433,142.59	1,580,572.17	1,580,572.17
2002-2003 Fixed Carry Forward	-10,114.00	-49,221.00	-49,221.00
Total Indirect Costs	443,256.59	1,629,793.17	1,629,793.17
Over/(Under) Recovery	-191,949.03	-240,526.44	-240,526.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	433,142.59	1,580,572.17	1,580,572.17
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-191,949.03	-240,526.44	-240,526.44
Total Projected Indirect 2006-2007 (Numerator)	625,091.62	1,821,098.61	1,821,098.61
Direct Costs	11,423,071.09	10,275,641.51	10,275,641.51
Rate for 2006-2007 **	5.47*	17.72*	17.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 64070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pentwater Public School District
600 E. Park Street
Pentwater, MI 49449-9597

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	50,864.00	293,291.00	293,291.00
2002-2003 Fixed Carryforward	6,150.00	-273,105.00	-273,105.00
Total Indirect Costs	44,714.00	566,396.00	566,396.00
2002-2003 Direct Costs	2,431,652.00	2,189,225.00	2,189,225.00
2004-2005 Rate	1.84*	25.87*	25.87**

Comparison:			
2004-2005 Actual Direct Costs	2,636,863.57	2,380,431.88	2,380,431.88
Indirect costs based on rate ** multiplied by actual direct costs	48,518.29	357,064.78	595,107.97
2004-2005 Actual Indirect Costs	79,273.44	335,705.13	335,705.13
2002-2003 Fixed Carry Forward	6,150.00	-273,105.00	-273,105.00
Total Indirect Costs	73,123.44	608,810.13	608,810.13
Over/(Under) Recovery	-24,605.15	-251,745.35	-13,702.16

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	79,273.44	335,705.13	335,705.13
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-24,605.15	-251,745.35	-13,702.16
Total Projected Indirect 2006-2007 (Numerator)	103,878.59	587,450.48	349,407.29
Direct Costs	2,636,863.57	2,380,431.88	2,380,431.88
Rate for 2006-2007 **	3.94*	24.68*	14.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 64080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Shelby Public Schools
525 N. State Street
Shelby, MI 49455-9601

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	172,581.00	1,368,810.00	1,368,810.00
2002-2003 Fixed Carryforward	0.00	-204,609.00	-204,609.00
Total Indirect Costs	172,581.00	1,573,419.00	1,573,419.00
2002-2003 Direct Costs	15,190,468.00	13,994,239.00	13,994,239.00
2004-2005 Rate	1.14*	11.24*	11.24**

Comparison:			
2004-2005 Actual Direct Costs	16,617,602.75	15,205,881.78	15,205,881.78
Indirect costs based on rate ** multiplied by actual direct costs	189,440.67	1,709,141.11	1,709,141.11
2004-2005 Actual Indirect Costs	255,402.19	1,667,123.16	1,667,123.16
2002-2003 Fixed Carry Forward	0.00	-204,609.00	-204,609.00
Total Indirect Costs	255,402.19	1,871,732.16	1,871,732.16
Over/(Under) Recovery	-65,961.52	-162,591.05	-162,591.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	255,402.19	1,667,123.16	1,667,123.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-65,961.52	-162,591.05	-162,591.05
Total Projected Indirect 2006-2007 (Numerator)	321,363.71	1,829,714.21	1,829,714.21
Direct Costs	16,617,602.75	15,205,881.78	15,205,881.78
Rate for 2006-2007 **	1.93*	12.03*	12.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 64090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Walkerville Public Schools
180 E. Main Street
Walkerville, MI 49459-0068

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	77,986.00	533,032.00	533,032.00
2002-2003 Fixed Carryforward	20,110.00	-92,112.00	-92,112.00
Total Indirect Costs	57,876.00	625,144.00	625,144.00
2002-2003 Direct Costs	3,758,011.00	3,302,965.00	3,302,965.00
2004-2005 Rate	1.54*	18.93*	18.93**

Comparison:			
2004-2005 Actual Direct Costs	3,845,552.49	3,409,330.72	3,409,330.72
Indirect costs based on rate ** multiplied by actual direct costs	59,221.51	511,399.61	645,386.31
2004-2005 Actual Indirect Costs	152,406.57	588,628.34	588,628.34
2002-2003 Fixed Carry Forward	20,110.00	-92,112.00	-92,112.00
Total Indirect Costs	132,296.57	680,740.34	680,740.34
Over/(Under) Recovery	-73,075.06	-169,340.73	-35,354.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	152,406.57	588,628.34	588,628.34
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-73,075.06	-169,340.73	-35,354.03
Total Projected Indirect 2006-2007 (Numerator)	225,481.63	757,969.07	623,982.37
Direct Costs	3,845,552.49	3,409,330.72	3,409,330.72
Rate for 2006-2007 **	5.86*	22.23*	18.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 64901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lakeshore Public Academy
6023 N. 72nd Avenue
Hart, MI 49420-8414

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	63,654.00	245,983.00	245,983.00
2002-2003 Fixed Carryforward	-3,632.00	-452,095.00	-452,095.00
Total Indirect Costs	67,286.00	698,078.00	698,078.00
2002-2003 Direct Costs	753,388.00	571,059.00	571,059.00
2004-2005 Rate	8.93*	122.24*	122.24**

Comparison:			
2004-2005 Actual Direct Costs	698,440.00	605,007.00	605,007.00
Indirect costs based on rate ** multiplied by actual direct costs	62,370.69	90,751.05	151,251.75
2004-2005 Actual Indirect Costs	32,242.00	125,675.00	125,675.00
2002-2003 Fixed Carry Forward	-3,632.00	-452,095.00	-452,095.00
Total Indirect Costs	35,874.00	577,770.00	577,770.00
Over/(Under) Recovery	26,496.69	-487,018.95	-426,518.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	32,242.00	125,675.00	125,675.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	26,496.69	-487,018.95	-426,518.25
Total Projected Indirect 2006-2007 (Numerator)	5,745.31	612,693.95	552,193.25
Direct Costs	698,440.00	605,007.00	605,007.00
Rate for 2006-2007 **	0.82*	101.27*	91.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 65045
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661-0308

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	439,825.00	2,600,908.00	2,600,908.00
2002-2003 Fixed Carryforward	-121,277.00	-127,737.00	-127,737.00
Total Indirect Costs	561,102.00	2,728,645.00	2,728,645.00
2002-2003 Direct Costs	20,442,696.00	18,281,613.00	18,281,613.00
2004-2005 Rate	2.74*	14.93*	14.93**

Comparison:			
2004-2005 Actual Direct Costs	21,061,470.01	19,006,672.84	19,006,672.84
Indirect costs based on rate ** multiplied by actual direct costs	577,084.28	2,837,696.26	2,837,696.26
2004-2005 Actual Indirect Costs	420,977.87	2,475,775.04	2,475,775.04
2002-2003 Fixed Carry Forward	-121,277.00	-127,737.00	-127,737.00
Total Indirect Costs	542,254.87	2,603,512.04	2,603,512.04
Over/(Under) Recovery	34,829.41	234,184.22	234,184.22

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	420,977.87	2,475,775.04	2,475,775.04
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	34,829.41	234,184.22	234,184.22
Total Projected Indirect 2006-2007 (Numerator)	386,148.46	2,241,590.82	2,241,590.82
Direct Costs	21,061,470.01	19,006,672.84	19,006,672.84
Rate for 2006-2007 **	1.83*	11.79*	11.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 66045
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ewen-Trout Creek Consolidated School Dis
14312 Airport Road
Ewen, MI 49925-9756

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	10,400.00	403,662.00	403,662.00
2002-2003 Fixed Carryforward	993.00	-34,488.00	-34,488.00
Total Indirect Costs	9,407.00	438,150.00	438,150.00
2002-2003 Direct Costs	3,421,187.00	3,027,925.00	3,027,925.00
2004-2005 Rate	0.27*	14.47*	14.47**

Comparison:			
2004-2005 Actual Direct Costs	3,355,695.39	2,989,371.89	2,989,371.89
Indirect costs based on rate ** multiplied by actual direct costs	9,060.38	432,562.11	432,562.11
2004-2005 Actual Indirect Costs	225.00	366,548.50	366,548.50
2002-2003 Fixed Carry Forward	993.00	-34,488.00	-34,488.00
Total Indirect Costs	-768.00	401,036.50	401,036.50
Over/(Under) Recovery	9,828.38	31,525.61	31,525.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	225.00	366,548.50	366,548.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	9,828.38	31,525.61	31,525.61
Total Projected Indirect 2006-2007 (Numerator)	-9,603.38	335,022.89	335,022.89
Direct Costs	3,355,695.39	2,989,371.89	2,989,371.89
Rate for 2006-2007 **	0.00*	11.21*	11.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 66050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ontonagon Area Schools
301 Greenland Road
Ontonagon, MI 49953-1495

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	118,183.00	803,175.00	803,175.00
2002-2003 Fixed Carryforward	6,061.00	-565,901.00	-565,901.00
Total Indirect Costs	112,122.00	1,369,076.00	1,369,076.00
2002-2003 Direct Costs	5,001,607.00	4,316,615.00	4,316,615.00
2004-2005 Rate	2.24*	31.72*	31.72**

Comparison:			
2004-2005 Actual Direct Costs	5,183,899.37	4,498,741.11	4,498,741.11
Indirect costs based on rate ** multiplied by actual direct costs	116,119.35	674,811.17	1,124,685.28
2004-2005 Actual Indirect Costs	122,787.50	807,945.76	807,945.76
2002-2003 Fixed Carry Forward	6,061.00	-565,901.00	-565,901.00
Total Indirect Costs	116,726.50	1,373,846.76	1,373,846.76
Over/(Under) Recovery	-607.15	-699,035.59	-249,161.48

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	122,787.50	807,945.76	807,945.76
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-607.15	-699,035.59	-249,161.48
Total Projected Indirect 2006-2007 (Numerator)	123,394.65	1,506,981.35	1,057,107.24
Direct Costs	5,183,899.37	4,498,741.11	4,498,741.11
Rate for 2006-2007 **	2.38*	33.50*	23.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 66070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

White Pine School District
P.O. Box 307
White Pine, MI 49971-0307

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	30,651.00	149,832.00	149,832.00
2002-2003 Fixed Carryforward	-5,971.00	-365,808.00	-365,808.00
Total Indirect Costs	36,622.00	515,640.00	515,640.00
2002-2003 Direct Costs	917,512.00	798,331.00	798,331.00
2004-2005 Rate	3.99*	64.59*	64.59**

Comparison:			
2004-2005 Actual Direct Costs	819,278.46	732,742.62	732,742.62
Indirect costs based on rate ** multiplied by actual direct costs	32,689.21	109,911.39	183,185.66
2004-2005 Actual Indirect Costs	65,772.46	152,308.30	152,308.30
2002-2003 Fixed Carry Forward	-5,971.00	-365,808.00	-365,808.00
Total Indirect Costs	71,743.46	518,116.30	518,116.30
Over/(Under) Recovery	-39,054.25	-408,204.91	-334,930.64

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	65,772.46	152,308.30	152,308.30
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-39,054.25	-408,204.91	-334,930.64
Total Projected Indirect 2006-2007 (Numerator)	104,826.71	560,513.21	487,238.94
Direct Costs	819,278.46	732,742.62	732,742.62
Rate for 2006-2007 **	12.80*	76.50*	66.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 67020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Evart Public Schools
P.O. Box 917
Evart, MI 49631-0917

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	131,536.00	1,050,537.00	1,050,537.00
2002-2003 Fixed Carryforward	17,952.00	107,469.00	107,469.00
Total Indirect Costs	113,584.00	943,068.00	943,068.00
2002-2003 Direct Costs	9,526,923.00	8,607,922.00	8,607,922.00
2004-2005 Rate	1.19*	10.96*	10.96**

Comparison:			
2004-2005 Actual Direct Costs	9,763,798.19	8,846,682.06	8,846,682.06
Indirect costs based on rate ** multiplied by actual direct costs	116,189.20	969,596.35	969,596.35
2004-2005 Actual Indirect Costs	335,251.81	1,252,367.94	1,252,367.94
2002-2003 Fixed Carry Forward	17,952.00	107,469.00	107,469.00
Total Indirect Costs	317,299.81	1,144,898.94	1,144,898.94
Over/(Under) Recovery	-201,110.61	-175,302.59	-175,302.59

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	335,251.81	1,252,367.94	1,252,367.94
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-201,110.61	-175,302.59	-175,302.59
Total Projected Indirect 2006-2007 (Numerator)	536,362.42	1,427,670.53	1,427,670.53
Direct Costs	9,763,798.19	8,846,682.06	8,846,682.06
Rate for 2006-2007 **	5.49*	16.14*	16.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 67050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665-0715

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	124,736.00	622,859.00	622,859.00
2002-2003 Fixed Carryforward	-21,834.00	11,058.00	11,058.00
Total Indirect Costs	146,570.00	611,801.00	611,801.00
2002-2003 Direct Costs	6,384,383.00	5,886,260.00	5,886,260.00
2004-2005 Rate	2.30*	10.39*	10.39**

Comparison:			
2004-2005 Actual Direct Costs	5,525,283.10	5,042,951.28	5,042,951.28
Indirect costs based on rate ** multiplied by actual direct costs	127,081.51	523,962.64	523,962.64
2004-2005 Actual Indirect Costs	77,801.59	560,133.41	560,133.41
2002-2003 Fixed Carry Forward	-21,834.00	11,058.00	11,058.00
Total Indirect Costs	99,635.59	549,075.41	549,075.41
Over/(Under) Recovery	27,445.92	-25,112.77	-25,112.77

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	77,801.59	560,133.41	560,133.41
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	27,445.92	-25,112.77	-25,112.77
Total Projected Indirect 2006-2007 (Numerator)	50,355.67	585,246.18	585,246.18
Direct Costs	5,525,283.10	5,042,951.28	5,042,951.28
Rate for 2006-2007 **	0.91*	11.61*	11.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 67055
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pine River Area Schools
17445 Pine River Road
Leroy, MI 49655-8366

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	270,838.00	1,338,357.00	1,338,357.00
2002-2003 Fixed Carryforward	3,512.00	-99,072.00	-99,072.00
Total Indirect Costs	267,326.00	1,437,429.00	1,437,429.00
2002-2003 Direct Costs	10,395,517.00	9,327,998.00	9,327,998.00
2004-2005 Rate	2.57*	15.41*	15.41**

Comparison:			
2004-2005 Actual Direct Costs	10,030,277.84	9,019,044.96	9,019,044.96
Indirect costs based on rate ** multiplied by actual direct costs	257,778.14	1,352,856.74	1,389,834.83
2004-2005 Actual Indirect Costs	357,360.67	1,368,593.55	1,368,593.55
2002-2003 Fixed Carry Forward	3,512.00	-99,072.00	-99,072.00
Total Indirect Costs	353,848.67	1,467,665.55	1,467,665.55
Over/(Under) Recovery	-96,070.53	-114,808.81	-77,830.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	357,360.67	1,368,593.55	1,368,593.55
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-96,070.53	-114,808.81	-77,830.72
Total Projected Indirect 2006-2007 (Numerator)	453,431.20	1,483,402.36	1,446,424.27
Direct Costs	10,030,277.84	9,019,044.96	9,019,044.96
Rate for 2006-2007 **	4.52*	16.45*	16.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 67060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Reed City Area Public Schools
829 S. Chestnut Street
Reed City, MI 49677-1384

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	255,564.00	1,570,098.00	1,570,098.00
2002-2003 Fixed Carryforward	103,947.00	-56,133.00	-56,133.00
Total Indirect Costs	151,617.00	1,626,231.00	1,626,231.00
2002-2003 Direct Costs	14,227,780.00	12,913,246.00	12,913,246.00
2004-2005 Rate	1.07*	12.59*	12.59**

Comparison:			
2004-2005 Actual Direct Costs	15,366,555.51	13,960,053.76	13,960,053.76
Indirect costs based on rate ** multiplied by actual direct costs	164,422.14	1,757,570.77	1,757,570.77
2004-2005 Actual Indirect Costs	383,866.68	1,790,368.43	1,790,368.43
2002-2003 Fixed Carry Forward	103,947.00	-56,133.00	-56,133.00
Total Indirect Costs	279,919.68	1,846,501.43	1,846,501.43
Over/(Under) Recovery	-115,497.54	-88,930.66	-88,930.66

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	383,866.68	1,790,368.43	1,790,368.43
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-115,497.54	-88,930.66	-88,930.66
Total Projected Indirect 2006-2007 (Numerator)	499,364.22	1,879,299.09	1,879,299.09
Direct Costs	15,366,555.51	13,960,053.76	13,960,053.76
Rate for 2006-2007 **	3.25*	13.46*	13.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education

School District 68010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mio-AuSable Schools
1110 W. 8th Street
Mio, MI 48647

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	81,626.00	593,930.00	593,930.00
2002-2003 Fixed Carryforward	-37,664.00	3,653.00	3,653.00
Total Indirect Costs	119,290.00	590,277.00	590,277.00
2002-2003 Direct Costs	6,598,417.00	6,086,113.00	6,086,113.00
2004-2005 Rate	1.81*	9.70*	9.70**

Comparison:			
2004-2005 Actual Direct Costs	6,887,933.72	6,346,274.79	6,346,274.79
Indirect costs based on rate ** multiplied by actual direct costs	124,671.60	615,588.65	615,588.65
2004-2005 Actual Indirect Costs	126,962.42	668,621.35	668,621.35
2002-2003 Fixed Carry Forward	-37,664.00	3,653.00	3,653.00
Total Indirect Costs	164,626.42	664,968.35	664,968.35
Over/(Under) Recovery	-39,954.82	-49,379.70	-49,379.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	126,962.42	668,621.35	668,621.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-39,954.82	-49,379.70	-49,379.70
Total Projected Indirect 2006-2007 (Numerator)	166,917.24	718,001.05	718,001.05
Direct Costs	6,887,933.72	6,346,274.79	6,346,274.79
Rate for 2006-2007 **	2.42*	11.31*	11.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 68030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fairview Area School District
1879 East Miller Road
Fairview, MI 48621-8705

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	63,486.00	320,308.00	320,308.00
2002-2003 Fixed Carryforward	-26,187.00	-68,705.00	-68,705.00
Total Indirect Costs	89,673.00	389,013.00	389,013.00
2002-2003 Direct Costs	3,119,124.00	2,862,302.00	2,862,302.00
2004-2005 Rate	2.87*	13.59*	13.59**

Comparison:			
2004-2005 Actual Direct Costs	3,083,875.64	2,851,948.26	2,851,948.26
Indirect costs based on rate ** multiplied by actual direct costs	88,507.23	387,579.77	387,579.77
2004-2005 Actual Indirect Costs	83,122.24	315,049.62	315,049.62
2002-2003 Fixed Carry Forward	-26,187.00	-68,705.00	-68,705.00
Total Indirect Costs	109,309.24	383,754.62	383,754.62
Over/(Under) Recovery	-20,802.01	3,825.15	3,825.15

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	83,122.24	315,049.62	315,049.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-20,802.01	3,825.15	3,825.15
Total Projected Indirect 2006-2007 (Numerator)	103,924.25	311,224.47	311,224.47
Direct Costs	3,083,875.64	2,851,948.26	2,851,948.26
Rate for 2006-2007 **	3.37*	10.91*	10.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 69020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gaylord Community Schools
615 S. Elm Street
Gaylord, MI 49735-1253

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	290,056.00	2,480,042.00	2,480,042.00
2002-2003 Fixed Carryforward	-7,529.00	30,992.00	30,992.00
Total Indirect Costs	297,585.00	2,449,050.00	2,449,050.00
2002-2003 Direct Costs	25,626,239.00	23,436,253.00	23,436,253.00
2004-2005 Rate	1.16*	10.45*	10.45**

Comparison:			
2004-2005 Actual Direct Costs	25,919,880.69	23,509,444.98	23,509,444.98
Indirect costs based on rate ** multiplied by actual direct costs	300,670.62	2,456,737.00	2,456,737.00
2004-2005 Actual Indirect Costs	605,745.67	3,016,181.38	3,016,181.38
2002-2003 Fixed Carry Forward	-7,529.00	30,992.00	30,992.00
Total Indirect Costs	613,274.67	2,985,189.38	2,985,189.38
Over/(Under) Recovery	-312,604.05	-528,452.38	-528,452.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	605,745.67	3,016,181.38	3,016,181.38
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-312,604.05	-528,452.38	-528,452.38
Total Projected Indirect 2006-2007 (Numerator)	918,349.72	3,544,633.76	3,544,633.76
Direct Costs	25,919,880.69	23,509,444.98	23,509,444.98
Rate for 2006-2007 **	3.54*	15.08*	15.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 69030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Johannesburg-Lewiston Area Schools
10854 M-32
Johannesburg, MI 49751-9622

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	81,624.00	838,608.00	838,608.00
2002-2003 Fixed Carryforward	-3,100.00	12,040.00	12,040.00
Total Indirect Costs	84,724.00	826,568.00	826,568.00
2002-2003 Direct Costs	7,062,457.00	6,305,473.00	6,305,473.00
2004-2005 Rate	1.20*	13.11*	13.11**

Comparison:			
2004-2005 Actual Direct Costs	7,406,932.65	6,593,085.76	6,593,085.76
Indirect costs based on rate ** multiplied by actual direct costs	88,883.19	864,353.54	864,353.54
2004-2005 Actual Indirect Costs	146,702.02	960,548.91	960,548.91
2002-2003 Fixed Carry Forward	-3,100.00	12,040.00	12,040.00
Total Indirect Costs	149,802.02	948,508.91	948,508.91
Over/(Under) Recovery	-60,918.83	-84,155.37	-84,155.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	146,702.02	960,548.91	960,548.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-60,918.83	-84,155.37	-84,155.37
Total Projected Indirect 2006-2007 (Numerator)	207,620.85	1,044,704.28	1,044,704.28
Direct Costs	7,406,932.65	6,593,085.76	6,593,085.76
Rate for 2006-2007 **	2.80*	15.85*	15.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 69040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Vanderbilt Area Schools
947 Donovan Street
Vanderbilt, MI 49795-9773

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	8,574.00	344,086.00	344,086.00
2002-2003 Fixed Carryforward	0.00	-125,687.00	-125,687.00
Total Indirect Costs	8,574.00	469,773.00	469,773.00
2002-2003 Direct Costs	2,308,973.00	1,973,461.00	1,973,461.00
2004-2005 Rate	0.37*	23.80*	23.80**

Comparison:			
2004-2005 Actual Direct Costs	2,145,966.51	1,923,741.66	1,923,741.66
Indirect costs based on rate ** multiplied by actual direct costs	7,940.08	288,561.25	457,850.52
2004-2005 Actual Indirect Costs	10,207.00	232,431.85	232,431.85
2002-2003 Fixed Carry Forward	0.00	-125,687.00	-125,687.00
Total Indirect Costs	10,207.00	358,118.85	358,118.85
Over/(Under) Recovery	-2,266.92	-69,557.60	99,731.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	10,207.00	232,431.85	232,431.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-2,266.92	-69,557.60	99,731.67
Total Projected Indirect 2006-2007 (Numerator)	12,473.92	301,989.45	132,700.18
Direct Costs	2,145,966.51	1,923,741.66	1,923,741.66
Rate for 2006-2007 **	0.58*	15.70*	6.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ottawa Area ISD
13565 Port Sheldon Road
Holland, MI 49424-9241

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	60,727,934.11	58,740,226.09	58,740,226.09
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	2,698,592.72	4,686,300.74	4,686,300.74
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,698,592.72	4,686,300.74	4,686,300.74
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,698,592.72	4,686,300.74	4,686,300.74
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	2,698,592.72	4,686,300.74	4,686,300.74
Direct Costs	60,727,934.11	58,740,226.09	58,740,226.09
Rate for 2006-2007 **	4.44*	7.98*	7.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grand Haven Area Public Schools
1415 S. Beechtree Street
Grand Haven, MI 49417-2843

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,477,255.00	6,729,447.00	6,729,447.00
2002-2003 Fixed Carryforward	582,911.00	-2,562,056.00	-2,562,056.00
Total Indirect Costs	894,344.00	9,291,503.00	9,291,503.00
2002-2003 Direct Costs	46,038,321.00	40,786,129.00	40,786,129.00
2004-2005 Rate	1.94*	22.78*	22.78**

Comparison:			
2004-2005 Actual Direct Costs	51,095,693.93	44,935,199.48	44,935,199.48
Indirect costs based on rate ** multiplied by actual direct costs	991,256.46	6,740,279.92	10,236,238.44
2004-2005 Actual Indirect Costs	1,226,486.68	7,386,981.13	7,386,981.13
2002-2003 Fixed Carry Forward	582,911.00	-2,562,056.00	-2,562,056.00
Total Indirect Costs	643,575.68	9,949,037.13	9,949,037.13
Over/(Under) Recovery	347,680.78	-3,208,757.21	287,201.31

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,226,486.68	7,386,981.13	7,386,981.13
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	347,680.78	-3,208,757.21	287,201.31
Total Projected Indirect 2006-2007 (Numerator)	878,805.90	10,595,738.34	7,099,779.82
Direct Costs	51,095,693.93	44,935,199.48	44,935,199.48
Rate for 2006-2007 **	1.72*	23.58*	15.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Holland City School District
372 S. River Avenue
Holland, MI 49423-3356

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,749,991.00	5,703,874.00	5,703,874.00
2002-2003 Fixed Carryforward	-172,412.00	-16,194.00	-16,194.00
Total Indirect Costs	1,922,403.00	5,720,068.00	5,720,068.00
2002-2003 Direct Costs	44,809,739.00	40,855,856.00	40,855,856.00
2004-2005 Rate	4.29*	14.00*	14.00**

Comparison:			
2004-2005 Actual Direct Costs	43,071,931.50	38,957,947.81	38,957,947.81
Indirect costs based on rate ** multiplied by actual direct costs	1,847,785.86	5,454,112.69	5,454,112.69
2004-2005 Actual Indirect Costs	2,768,489.07	6,882,472.76	6,882,472.76
2002-2003 Fixed Carry Forward	-172,412.00	-16,194.00	-16,194.00
Total Indirect Costs	2,940,901.07	6,898,666.76	6,898,666.76
Over/(Under) Recovery	-1,093,115.21	-1,444,554.07	-1,444,554.07

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,768,489.07	6,882,472.76	6,882,472.76
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,093,115.21	-1,444,554.07	-1,444,554.07
Total Projected Indirect 2006-2007 (Numerator)	3,861,604.28	8,327,026.83	8,327,026.83
Direct Costs	43,071,931.50	38,957,947.81	38,957,947.81
Rate for 2006-2007 **	8.97*	21.37*	21.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Allendale Public School District
6561 Lake Michigan Drive
Allendale, MI 49401-9574

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	243,629.00	1,913,993.00	1,913,993.00
2002-2003 Fixed Carryforward	-4,004.00	-751,025.00	-751,025.00
Total Indirect Costs	247,633.00	2,665,018.00	2,665,018.00
2002-2003 Direct Costs	15,328,178.00	13,657,814.00	13,657,814.00
2004-2005 Rate	1.62*	19.51*	19.51**

Comparison:			
2004-2005 Actual Direct Costs	15,905,723.65	13,714,873.37	13,714,873.37
Indirect costs based on rate ** multiplied by actual direct costs	257,672.72	2,057,231.01	2,675,771.79
2004-2005 Actual Indirect Costs	673,298.18	2,864,148.46	2,864,148.46
2002-2003 Fixed Carry Forward	-4,004.00	-751,025.00	-751,025.00
Total Indirect Costs	677,302.18	3,615,173.46	3,615,173.46
Over/(Under) Recovery	-419,629.46	-1,557,942.45	-939,401.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	673,298.18	2,864,148.46	2,864,148.46
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-419,629.46	-1,557,942.45	-939,401.67
Total Projected Indirect 2006-2007 (Numerator)	1,092,927.64	4,422,090.91	3,803,550.13
Direct Costs	15,905,723.65	13,714,873.37	13,714,873.37
Rate for 2006-2007 **	6.87*	32.24*	27.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

West Ottawa Public School District
1138 136th Avenue
Holland, MI 49424-8418

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,000,079.00	7,223,134.00	7,223,134.00
2002-2003 Fixed Carryforward	-267,143.00	160,454.00	160,454.00
Total Indirect Costs	2,267,222.00	7,062,680.00	7,062,680.00
2002-2003 Direct Costs	57,674,361.00	52,451,306.00	52,451,306.00
2004-2005 Rate	3.93*	13.47*	13.47**

Comparison:			
2004-2005 Actual Direct Costs	62,814,648.08	56,532,712.98	56,532,712.98
Indirect costs based on rate ** multiplied by actual direct costs	2,468,615.67	7,614,956.44	7,614,956.44
2004-2005 Actual Indirect Costs	1,787,043.64	8,068,978.74	8,068,978.74
2002-2003 Fixed Carry Forward	-267,143.00	160,454.00	160,454.00
Total Indirect Costs	2,054,186.64	7,908,524.74	7,908,524.74
Over/(Under) Recovery	414,429.03	-293,568.30	-293,568.30

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,787,043.64	8,068,978.74	8,068,978.74
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	414,429.03	-293,568.30	-293,568.30
Total Projected Indirect 2006-2007 (Numerator)	1,372,614.61	8,362,547.04	8,362,547.04
Direct Costs	62,814,648.08	56,532,712.98	56,532,712.98
Rate for 2006-2007 **	2.19*	14.79*	14.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Coopersville Public School District
198 East Street
Coopersville, MI 49404-1211

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	226,840.00	2,372,987.00	2,372,987.00
2002-2003 Fixed Carryforward	74,762.00	-472,579.00	-472,579.00
Total Indirect Costs	152,078.00	2,845,566.00	2,845,566.00
2002-2003 Direct Costs	18,086,044.00	15,939,897.00	15,939,897.00
2004-2005 Rate	0.84*	17.85*	17.85**

Comparison:			
2004-2005 Actual Direct Costs	18,637,493.83	16,405,334.14	16,405,334.14
Indirect costs based on rate ** multiplied by actual direct costs	156,554.95	2,460,800.12	2,928,352.14
2004-2005 Actual Indirect Costs	446,725.50	2,678,885.19	2,678,885.19
2002-2003 Fixed Carry Forward	74,762.00	-472,579.00	-472,579.00
Total Indirect Costs	371,963.50	3,151,464.19	3,151,464.19
Over/(Under) Recovery	-215,408.55	-690,664.07	-223,112.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	446,725.50	2,678,885.19	2,678,885.19
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-215,408.55	-690,664.07	-223,112.05
Total Projected Indirect 2006-2007 (Numerator)	662,134.05	3,369,549.26	2,901,997.24
Direct Costs	18,637,493.83	16,405,334.14	16,405,334.14
Rate for 2006-2007 **	3.55*	20.54*	17.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70175
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Jenison Public Schools
8375 20th Avenue
Jenison, MI 49428-9230

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	536,696.00	3,461,298.00	3,461,298.00
2002-2003 Fixed Carryforward	-51,198.00	-141,708.00	-141,708.00
Total Indirect Costs	587,894.00	3,603,006.00	3,603,006.00
2002-2003 Direct Costs	37,929,555.00	35,004,953.00	35,004,953.00
2004-2005 Rate	1.55*	10.29*	10.29**

Comparison:			
2004-2005 Actual Direct Costs	40,894,677.69	37,727,028.94	37,727,028.94
Indirect costs based on rate ** multiplied by actual direct costs	633,867.50	3,882,111.28	3,882,111.28
2004-2005 Actual Indirect Costs	1,050,033.23	4,217,681.98	4,217,681.98
2002-2003 Fixed Carry Forward	-51,198.00	-141,708.00	-141,708.00
Total Indirect Costs	1,101,231.23	4,359,389.98	4,359,389.98
Over/(Under) Recovery	-467,363.73	-477,278.70	-477,278.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,050,033.23	4,217,681.98	4,217,681.98
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-467,363.73	-477,278.70	-477,278.70
Total Projected Indirect 2006-2007 (Numerator)	1,517,396.96	4,694,960.68	4,694,960.68
Direct Costs	40,894,677.69	37,727,028.94	37,727,028.94
Rate for 2006-2007 **	3.71*	12.44*	12.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70190
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hudsonville Public School District
3886 Van Buren Street
Hudsonville, MI 49426-1038

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	534,642.00	3,508,921.00	3,508,921.00
2002-2003 Fixed Carryforward	-41,960.00	-22,828.00	-22,828.00
Total Indirect Costs	576,602.00	3,531,749.00	3,531,749.00
2002-2003 Direct Costs	33,192,512.00	30,218,233.00	30,218,233.00
2004-2005 Rate	1.74*	11.69*	11.69**

Comparison:			
2004-2005 Actual Direct Costs	36,562,064.39	32,984,417.45	32,984,417.45
Indirect costs based on rate ** multiplied by actual direct costs	636,179.92	3,855,878.40	3,855,878.40
2004-2005 Actual Indirect Costs	1,274,567.84	4,852,214.78	4,852,214.78
2002-2003 Fixed Carry Forward	-41,960.00	-22,828.00	-22,828.00
Total Indirect Costs	1,316,527.84	4,875,042.78	4,875,042.78
Over/(Under) Recovery	-680,347.92	-1,019,164.38	-1,019,164.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,274,567.84	4,852,214.78	4,852,214.78
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-680,347.92	-1,019,164.38	-1,019,164.38
Total Projected Indirect 2006-2007 (Numerator)	1,954,915.76	5,871,379.16	5,871,379.16
Direct Costs	36,562,064.39	32,984,417.45	32,984,417.45
Rate for 2006-2007 **	5.35*	17.80*	17.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70300
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Spring Lake Public Schools
345 Hammond Street
Spring Lake, MI 49456-2064

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	199,506.00	2,164,752.00	2,164,752.00
2002-2003 Fixed Carryforward	-33,856.00	-469,247.00	-469,247.00
Total Indirect Costs	233,362.00	2,633,999.00	2,633,999.00
2002-2003 Direct Costs	16,665,380.00	14,700,134.00	14,700,134.00
2004-2005 Rate	1.40*	17.92*	17.92**

Comparison:			
2004-2005 Actual Direct Costs	17,735,512.46	15,541,451.24	15,541,451.24
Indirect costs based on rate ** multiplied by actual direct costs	248,297.17	2,331,217.69	2,785,028.06
2004-2005 Actual Indirect Costs	462,798.67	2,656,859.89	2,656,859.89
2002-2003 Fixed Carry Forward	-33,856.00	-469,247.00	-469,247.00
Total Indirect Costs	496,654.67	3,126,106.89	3,126,106.89
Over/(Under) Recovery	-248,357.50	-794,889.20	-341,078.83

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	462,798.67	2,656,859.89	2,656,859.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-248,357.50	-794,889.20	-341,078.83
Total Projected Indirect 2006-2007 (Numerator)	711,156.17	3,451,749.09	2,997,938.72
Direct Costs	17,735,512.46	15,541,451.24	15,541,451.24
Rate for 2006-2007 **	4.01*	22.21*	19.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70350
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464-0110

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	4,226,197.00	4,226,197.00
2002-2003 Fixed Carryforward	21,812.00	-368,046.00	-368,046.00
Total Indirect Costs	-21,812.00	4,594,243.00	4,594,243.00
2002-2003 Direct Costs	36,180,516.00	31,954,319.00	31,954,319.00
2004-2005 Rate	0.00*	14.38*	14.38**

Comparison:			
2004-2005 Actual Direct Costs	42,284,491.97	37,731,661.67	37,731,661.67
Indirect costs based on rate ** multiplied by actual direct costs	0.00	5,425,812.95	5,425,812.95
2004-2005 Actual Indirect Costs	1,138,121.66	5,690,951.96	5,690,951.96
2002-2003 Fixed Carry Forward	21,812.00	-368,046.00	-368,046.00
Total Indirect Costs	1,116,309.66	6,058,997.96	6,058,997.96
Over/(Under) Recovery	0.00	-633,185.01	-633,185.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,138,121.66	5,690,951.96	5,690,951.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-633,185.01	-633,185.01
Total Projected Indirect 2006-2007 (Numerator)	1,138,121.66	6,324,136.97	6,324,136.97
Direct Costs	42,284,491.97	37,731,661.67	37,731,661.67
Rate for 2006-2007 **	2.69*	16.76*	16.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Walden Green Montessori
17771 W. Spring Lake Road
Spring Lake, MI 49456-1447

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	9,516.00	61,075.00	61,075.00
2002-2003 Fixed Carryforward	13,929.00	70,190.00	70,190.00
Total Indirect Costs	-4,413.00	-9,115.00	-9,115.00
2002-2003 Direct Costs	1,056,776.00	1,005,217.00	1,005,217.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	742,280.00	673,955.00	673,955.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	14,477.00	82,802.00	82,802.00
2002-2003 Fixed Carry Forward	13,929.00	70,190.00	70,190.00
Total Indirect Costs	548.00	12,612.00	12,612.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	14,477.00	82,802.00	82,802.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	14,477.00	82,802.00	82,802.00
Direct Costs	742,280.00	673,955.00	673,955.00
Rate for 2006-2007 **	1.95*	12.29*	12.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

West MI Academy of Arts & Academics
17350 Hazel Street
Spring Lake, MI 49456-1222

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	137,103.00	137,103.00
2002-2003 Fixed Carryforward	0.00	18,103.00	18,103.00
Total Indirect Costs	0.00	119,000.00	119,000.00
2002-2003 Direct Costs	2,069,926.00	1,932,823.00	1,932,823.00
2004-2005 Rate	0.00*	6.16*	6.16**

Comparison:			
2004-2005 Actual Direct Costs	2,323,669.85	2,157,484.38	2,157,484.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	132,901.04	132,901.04
2004-2005 Actual Indirect Costs	963.52	167,148.99	167,148.99
2002-2003 Fixed Carry Forward	0.00	18,103.00	18,103.00
Total Indirect Costs	963.52	149,045.99	149,045.99
Over/(Under) Recovery	0.00	-16,144.95	-16,144.95

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	963.52	167,148.99	167,148.99
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-16,144.95	-16,144.95
Total Projected Indirect 2006-2007 (Numerator)	963.52	183,293.94	183,293.94
Direct Costs	2,323,669.85	2,157,484.38	2,157,484.38
Rate for 2006-2007 **	0.04*	8.50*	8.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Black River Public School
491 Columbia Avenue
Holland, MI 49423-4838

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	145,604.00	428,730.00	428,730.00
2002-2003 Fixed Carryforward	13,046.00	-404,329.00	-404,329.00
Total Indirect Costs	132,558.00	833,059.00	833,059.00
2002-2003 Direct Costs	2,355,486.00	2,072,360.00	2,072,360.00
2004-2005 Rate	5.63*	40.20*	40.20**

Comparison:			
2004-2005 Actual Direct Costs	3,265,737.65	2,878,271.39	2,878,271.39
Indirect costs based on rate ** multiplied by actual direct costs	183,861.03	431,740.71	719,567.85
2004-2005 Actual Indirect Costs	257,746.49	645,212.75	645,212.75
2002-2003 Fixed Carry Forward	13,046.00	-404,329.00	-404,329.00
Total Indirect Costs	244,700.49	1,049,541.75	1,049,541.75
Over/(Under) Recovery	-60,839.46	-617,801.04	-329,973.90

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	257,746.49	645,212.75	645,212.75
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-60,839.46	-617,801.04	-329,973.90
Total Projected Indirect 2006-2007 (Numerator)	318,585.95	1,263,013.79	975,186.65
Direct Costs	3,265,737.65	2,878,271.39	2,878,271.39
Rate for 2006-2007 **	9.76*	43.88*	33.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Vanderbilt Charter Academy
301 W. 16th Street
Holland, MI 49423-3417

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	46,714.00	786,071.00	786,071.00
2002-2003 Fixed Carryforward	1,256.00	-1,469,162.00	-1,469,162.00
Total Indirect Costs	45,458.00	2,255,233.00	2,255,233.00
2002-2003 Direct Costs	3,155,893.00	2,416,536.00	2,416,536.00
2004-2005 Rate	1.44*	93.33*	93.33**

Comparison:			
2004-2005 Actual Direct Costs	3,562,437.00	2,807,094.00	2,807,094.00
Indirect costs based on rate ** multiplied by actual direct costs	51,299.09	421,064.10	701,773.50
2004-2005 Actual Indirect Costs	78,122.00	833,465.00	833,465.00
2002-2003 Fixed Carry Forward	1,256.00	-1,469,162.00	-1,469,162.00
Total Indirect Costs	76,866.00	2,302,627.00	2,302,627.00
Over/(Under) Recovery	-25,566.91	-1,881,562.90	-1,600,853.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	78,122.00	833,465.00	833,465.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-25,566.91	-1,881,562.90	-1,600,853.50
Total Projected Indirect 2006-2007 (Numerator)	103,688.91	2,715,027.90	2,434,318.50
Direct Costs	3,562,437.00	2,807,094.00	2,807,094.00
Rate for 2006-2007 **	2.91*	96.72*	86.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 70906
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Eagle Crest Charter Academy
11950 Riley Street
Holland, MI 49424-8553

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	81,365.00	1,080,224.00	1,080,224.00
2002-2003 Fixed Carryforward	-7,401.00	-1,415,033.00	-1,415,033.00
Total Indirect Costs	88,766.00	2,495,257.00	2,495,257.00
2002-2003 Direct Costs	3,892,840.00	2,893,981.00	2,893,981.00
2004-2005 Rate	2.28*	86.22*	86.22**

Comparison:			
2004-2005 Actual Direct Costs	4,473,868.00	3,454,978.00	3,454,978.00
Indirect costs based on rate ** multiplied by actual direct costs	102,004.19	518,246.70	863,744.50
2004-2005 Actual Indirect Costs	134,995.00	1,153,885.00	1,153,885.00
2002-2003 Fixed Carry Forward	-7,401.00	-1,415,033.00	-1,415,033.00
Total Indirect Costs	142,396.00	2,568,918.00	2,568,918.00
Over/(Under) Recovery	-40,391.81	-2,050,671.30	-1,705,173.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	134,995.00	1,153,885.00	1,153,885.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-40,391.81	-2,050,671.30	-1,705,173.50
Total Projected Indirect 2006-2007 (Numerator)	175,386.81	3,204,556.30	2,859,058.50
Direct Costs	4,473,868.00	3,454,978.00	3,454,978.00
Rate for 2006-2007 **	3.92*	92.75*	82.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 71050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Onaway Area Community School District
P.O. Box 307
Onaway, MI 49765-0307

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	117,504.00	662,934.00	662,934.00
2002-2003 Fixed Carryforward	-8,641.00	408.00	408.00
Total Indirect Costs	126,145.00	662,526.00	662,526.00
2002-2003 Direct Costs	6,761,663.00	6,216,233.00	6,216,233.00
2004-2005 Rate	1.87*	10.66*	10.66**

Comparison:			
2004-2005 Actual Direct Costs	6,741,398.90	6,103,609.82	6,103,609.82
Indirect costs based on rate ** multiplied by actual direct costs	126,064.16	650,644.81	650,644.81
2004-2005 Actual Indirect Costs	283,269.61	921,058.69	921,058.69
2002-2003 Fixed Carry Forward	-8,641.00	408.00	408.00
Total Indirect Costs	291,910.61	920,650.69	920,650.69
Over/(Under) Recovery	-165,846.45	-270,005.88	-270,005.88

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	283,269.61	921,058.69	921,058.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-165,846.45	-270,005.88	-270,005.88
Total Projected Indirect 2006-2007 (Numerator)	449,116.06	1,191,064.57	1,191,064.57
Direct Costs	6,741,398.90	6,103,609.82	6,103,609.82
Rate for 2006-2007 **	6.66*	19.51*	19.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 71060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Posen Consolidated School District
P.O. Box 187
Posen, MI 49776-0187

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	66,106.00	318,361.00	318,361.00
2002-2003 Fixed Carryforward	-4,684.00	-25,999.00	-25,999.00
Total Indirect Costs	70,790.00	344,360.00	344,360.00
2002-2003 Direct Costs	2,622,425.00	2,370,170.00	2,370,170.00
2004-2005 Rate	2.70*	14.53*	14.53**

Comparison:			
2004-2005 Actual Direct Costs	2,519,144.47	2,163,512.71	2,163,512.71
Indirect costs based on rate ** multiplied by actual direct costs	68,016.90	314,358.40	314,358.40
2004-2005 Actual Indirect Costs	63,616.19	419,247.95	419,247.95
2002-2003 Fixed Carry Forward	-4,684.00	-25,999.00	-25,999.00
Total Indirect Costs	68,300.19	445,246.95	445,246.95
Over/(Under) Recovery	-283.29	-130,888.55	-130,888.55

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	63,616.19	419,247.95	419,247.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-283.29	-130,888.55	-130,888.55
Total Projected Indirect 2006-2007 (Numerator)	63,899.48	550,136.50	550,136.50
Direct Costs	2,519,144.47	2,163,512.71	2,163,512.71
Rate for 2006-2007 **	2.54*	25.43*	25.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 71080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Rogers City Area Schools
251 W. Huron Avenue
Rogers City, MI 49779-1337

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	131,766.00	613,240.00	613,240.00
2002-2003 Fixed Carryforward	-35,008.00	-896.00	-896.00
Total Indirect Costs	166,774.00	614,136.00	614,136.00
2002-2003 Direct Costs	5,115,668.00	4,634,194.00	4,634,194.00
2004-2005 Rate	3.26*	13.25*	13.25**

Comparison:			
2004-2005 Actual Direct Costs	5,164,438.10	4,723,940.38	4,723,940.38
Indirect costs based on rate ** multiplied by actual direct costs	168,360.68	625,922.10	625,922.10
2004-2005 Actual Indirect Costs	144,634.81	585,132.53	585,132.53
2002-2003 Fixed Carry Forward	-35,008.00	-896.00	-896.00
Total Indirect Costs	179,642.81	586,028.53	586,028.53
Over/(Under) Recovery	-11,282.13	39,893.57	39,893.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	144,634.81	585,132.53	585,132.53
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-11,282.13	39,893.57	39,893.57
Total Projected Indirect 2006-2007 (Numerator)	155,916.94	545,238.96	545,238.96
Direct Costs	5,164,438.10	4,723,940.38	4,723,940.38
Rate for 2006-2007 **	3.02*	11.54*	11.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 71902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Presque Isle Academy II
PO BOX 731
Onaway, MI 49765-0731

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	106,681.00	106,681.00	106,681.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	331,411.62	271,996.46	271,996.46
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	6,647.50	66,062.66	66,062.66
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,647.50	66,062.66	66,062.66
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,647.50	66,062.66	66,062.66
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	6,647.50	66,062.66	66,062.66
Direct Costs	331,411.62	271,996.46	271,996.46
Rate for 2006-2007 **	2.01*	24.29*	24.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 72000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

C.O.O.R. ISD
P.O. Box 827
Roscommon, MI 48653-0827

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	419,586.00	467,310.00	467,310.00
2002-2003 Fixed Carryforward	-73,910.00	-93,724.00	-93,724.00
Total Indirect Costs	493,496.00	561,034.00	561,034.00
2002-2003 Direct Costs	6,640,542.00	6,592,818.00	6,592,818.00
2004-2005 Rate	7.43*	8.51*	8.51**

Comparison:			
2004-2005 Actual Direct Costs	7,652,113.12	7,574,223.81	7,574,223.81
Indirect costs based on rate ** multiplied by actual direct costs	568,552.00	644,566.45	644,566.45
2004-2005 Actual Indirect Costs	45,620.62	123,509.93	123,509.93
2002-2003 Fixed Carry Forward	-73,910.00	-93,724.00	-93,724.00
Total Indirect Costs	119,530.62	217,233.93	217,233.93
Over/(Under) Recovery	449,021.38	427,332.52	427,332.52

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	45,620.62	123,509.93	123,509.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	449,021.38	427,332.52	427,332.52
Total Projected Indirect 2006-2007 (Numerator)	-403,400.76	-303,822.59	-303,822.59
Direct Costs	7,652,113.12	7,574,223.81	7,574,223.81
Rate for 2006-2007 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 72010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gerrish-Higgins School District
P.O. Box 825
Roscommon, MI 48653-0825

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	265,865.00	1,532,618.00	1,532,618.00
2002-2003 Fixed Carryforward	-116,410.00	-193,537.00	-193,537.00
Total Indirect Costs	382,275.00	1,726,155.00	1,726,155.00
2002-2003 Direct Costs	13,890,603.00	12,623,850.00	12,623,850.00
2004-2005 Rate	2.75*	13.67*	13.67**

Comparison:			
2004-2005 Actual Direct Costs	14,405,856.91	12,966,806.90	12,966,806.90
Indirect costs based on rate ** multiplied by actual direct costs	396,161.07	1,772,562.50	1,772,562.50
2004-2005 Actual Indirect Costs	308,334.08	1,747,384.09	1,747,384.09
2002-2003 Fixed Carry Forward	-116,410.00	-193,537.00	-193,537.00
Total Indirect Costs	424,744.08	1,940,921.09	1,940,921.09
Over/(Under) Recovery	-28,583.01	-168,358.59	-168,358.59

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	308,334.08	1,747,384.09	1,747,384.09
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-28,583.01	-168,358.59	-168,358.59
Total Projected Indirect 2006-2007 (Numerator)	336,917.09	1,915,742.68	1,915,742.68
Direct Costs	14,405,856.91	12,966,806.90	12,966,806.90
Rate for 2006-2007 **	2.34*	14.77*	14.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 72020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Houghton Lake Community Schools
6001 W. Houghton Lake Drive
Houghton Lake, MI 48629-9704

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	395,414.00	1,807,352.00	1,807,352.00
2002-2003 Fixed Carryforward	39,271.00	306,473.00	306,473.00
Total Indirect Costs	356,143.00	1,500,879.00	1,500,879.00
2002-2003 Direct Costs	18,057,492.00	16,645,554.00	16,645,554.00
2004-2005 Rate	1.97*	9.02*	9.02**

Comparison:			
2004-2005 Actual Direct Costs	17,539,352.11	15,944,513.46	15,944,513.46
Indirect costs based on rate ** multiplied by actual direct costs	345,525.24	1,438,195.11	1,438,195.11
2004-2005 Actual Indirect Costs	623,936.20	2,218,774.85	2,218,774.85
2002-2003 Fixed Carry Forward	39,271.00	306,473.00	306,473.00
Total Indirect Costs	584,665.20	1,912,301.85	1,912,301.85
Over/(Under) Recovery	-239,139.96	-474,106.74	-474,106.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	623,936.20	2,218,774.85	2,218,774.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-239,139.96	-474,106.74	-474,106.74
Total Projected Indirect 2006-2007 (Numerator)	863,076.16	2,692,881.59	2,692,881.59
Direct Costs	17,539,352.11	15,944,513.46	15,944,513.46
Rate for 2006-2007 **	4.92*	16.89*	16.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Saginaw ISD
6235 Gratiot Road
Saginaw, MI 48603-5996

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,199,443.00	2,520,858.00	2,520,858.00
2002-2003 Fixed Carryforward	296,244.00	-883,114.00	-883,114.00
Total Indirect Costs	903,199.00	3,403,972.00	3,403,972.00
2002-2003 Direct Costs	19,977,907.00	18,656,492.00	18,656,492.00
2004-2005 Rate	4.52*	18.25*	18.25**

Comparison:			
2004-2005 Actual Direct Costs	23,584,365.38	22,123,592.04	22,123,592.04
Indirect costs based on rate ** multiplied by actual direct costs	1,066,013.32	3,318,538.81	4,037,555.55
2004-2005 Actual Indirect Costs	1,268,656.69	2,729,430.03	2,729,430.03
2002-2003 Fixed Carry Forward	296,244.00	-883,114.00	-883,114.00
Total Indirect Costs	972,412.69	3,612,544.03	3,612,544.03
Over/(Under) Recovery	93,600.63	-294,005.22	425,011.52

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,268,656.69	2,729,430.03	2,729,430.03
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	93,600.63	-294,005.22	425,011.52
Total Projected Indirect 2006-2007 (Numerator)	1,175,056.06	3,023,435.25	2,304,418.51
Direct Costs	23,584,365.38	22,123,592.04	22,123,592.04
Rate for 2006-2007 **	4.98*	13.67*	10.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Saginaw City School District
550 Millard Street
Saginaw, MI 48607-1140

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	5,074,306.00	16,327,115.00	16,327,115.00
2002-2003 Fixed Carryforward	-306,834.00	-9,285,557.00	-9,285,557.00
Total Indirect Costs	5,381,140.00	25,612,672.00	25,612,672.00
2002-2003 Direct Costs	107,291,439.00	96,038,630.00	96,038,630.00
2004-2005 Rate	5.02*	26.67*	26.67**

Comparison:			
2004-2005 Actual Direct Costs	107,192,275.67	96,117,585.25	96,117,585.25
Indirect costs based on rate ** multiplied by actual direct costs	5,381,052.24	14,417,637.79	24,029,396.31
2004-2005 Actual Indirect Costs	5,048,430.67	16,123,121.09	16,123,121.09
2002-2003 Fixed Carry Forward	-306,834.00	-9,285,557.00	-9,285,557.00
Total Indirect Costs	5,355,264.67	25,408,678.09	25,408,678.09
Over/(Under) Recovery	25,787.57	-10,991,040.30	-1,379,281.78

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,048,430.67	16,123,121.09	16,123,121.09
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	25,787.57	-10,991,040.30	-1,379,281.78
Total Projected Indirect 2006-2007 (Numerator)	5,022,643.10	27,114,161.39	17,502,402.87
Direct Costs	107,192,275.67	96,117,585.25	96,117,585.25
Rate for 2006-2007 **	4.69*	28.21*	18.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Carrollton School District
P.O. Box 517
Carrollton, MI 48724-0517

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	250,197.00	1,504,242.00	1,504,242.00
2002-2003 Fixed Carryforward	65,677.00	-211,182.00	-211,182.00
Total Indirect Costs	184,520.00	1,715,424.00	1,715,424.00
2002-2003 Direct Costs	11,758,617.00	10,504,572.00	10,504,572.00
2004-2005 Rate	1.57*	16.33*	16.33**

Comparison:			
2004-2005 Actual Direct Costs	12,829,820.09	11,707,280.87	11,707,280.87
Indirect costs based on rate ** multiplied by actual direct costs	201,428.18	1,756,092.13	1,911,798.97
2004-2005 Actual Indirect Costs	163,571.15	1,286,110.37	1,286,110.37
2002-2003 Fixed Carry Forward	65,677.00	-211,182.00	-211,182.00
Total Indirect Costs	97,894.15	1,497,292.37	1,497,292.37
Over/(Under) Recovery	103,534.03	258,799.76	414,506.60

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	163,571.15	1,286,110.37	1,286,110.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	103,534.03	258,799.76	414,506.60
Total Projected Indirect 2006-2007 (Numerator)	60,037.12	1,027,310.61	871,603.77
Direct Costs	12,829,820.09	11,707,280.87	11,707,280.87
Rate for 2006-2007 **	0.47*	8.77*	7.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608-6278

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	849,859.00	4,081,214.00	4,081,214.00
2002-2003 Fixed Carryforward	65,776.00	287,581.00	287,581.00
Total Indirect Costs	784,083.00	3,793,633.00	3,793,633.00
2002-2003 Direct Costs	33,990,958.00	30,759,603.00	30,759,603.00
2004-2005 Rate	2.31*	12.33*	12.33**

Comparison:			
2004-2005 Actual Direct Costs	37,474,421.72	33,919,609.81	33,919,609.81
Indirect costs based on rate ** multiplied by actual direct costs	865,659.14	4,182,287.89	4,182,287.89
2004-2005 Actual Indirect Costs	1,031,676.05	4,586,487.96	4,586,487.96
2002-2003 Fixed Carry Forward	65,776.00	287,581.00	287,581.00
Total Indirect Costs	965,900.05	4,298,906.96	4,298,906.96
Over/(Under) Recovery	-100,240.91	-116,619.07	-116,619.07

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,031,676.05	4,586,487.96	4,586,487.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-100,240.91	-116,619.07	-116,619.07
Total Projected Indirect 2006-2007 (Numerator)	1,131,916.96	4,703,107.03	4,703,107.03
Direct Costs	37,474,421.72	33,919,609.81	33,919,609.81
Rate for 2006-2007 **	3.02*	13.87*	13.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Buena Vista School District
P.O. Box 14829
Saginaw, MI 48601-0829

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	499,847.00	1,982,425.00	1,982,425.00
2002-2003 Fixed Carryforward	-185,447.00	-268,567.00	-268,567.00
Total Indirect Costs	685,294.00	2,250,992.00	2,250,992.00
2002-2003 Direct Costs	14,306,569.00	12,823,991.00	12,823,991.00
2004-2005 Rate	4.79*	17.55*	17.55**

Comparison:			
2004-2005 Actual Direct Costs	14,341,212.18	12,414,515.43	12,414,515.43
Indirect costs based on rate ** multiplied by actual direct costs	686,944.06	1,862,177.31	2,178,747.46
2004-2005 Actual Indirect Costs	377,402.31	2,304,099.06	2,304,099.06
2002-2003 Fixed Carry Forward	-185,447.00	-268,567.00	-268,567.00
Total Indirect Costs	562,849.31	2,572,666.06	2,572,666.06
Over/(Under) Recovery	124,094.75	-710,488.75	-393,918.60

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	377,402.31	2,304,099.06	2,304,099.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	124,094.75	-710,488.75	-393,918.60
Total Projected Indirect 2006-2007 (Numerator)	253,307.56	3,014,587.81	2,698,017.66
Direct Costs	14,341,212.18	12,414,515.43	12,414,515.43
Rate for 2006-2007 **	1.77*	24.28*	21.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Chesaning Union Schools
850 N. 4th Street
Chesaning, MI 48616-1056

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	278,499.00	1,665,240.00	1,665,240.00
2002-2003 Fixed Carryforward	14,740.00	-115,421.00	-115,421.00
Total Indirect Costs	263,759.00	1,780,661.00	1,780,661.00
2002-2003 Direct Costs	15,709,075.00	14,322,334.00	14,322,334.00
2004-2005 Rate	1.68*	12.43*	12.43**

Comparison:			
2004-2005 Actual Direct Costs	15,037,221.43	13,545,001.64	13,545,001.64
Indirect costs based on rate ** multiplied by actual direct costs	252,625.32	1,683,643.70	1,683,643.70
2004-2005 Actual Indirect Costs	269,419.57	1,761,639.36	1,761,639.36
2002-2003 Fixed Carry Forward	14,740.00	-115,421.00	-115,421.00
Total Indirect Costs	254,679.57	1,877,060.36	1,877,060.36
Over/(Under) Recovery	-2,054.25	-193,416.66	-193,416.66

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	269,419.57	1,761,639.36	1,761,639.36
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-2,054.25	-193,416.66	-193,416.66
Total Projected Indirect 2006-2007 (Numerator)	271,473.82	1,955,056.02	1,955,056.02
Direct Costs	15,037,221.43	13,545,001.64	13,545,001.64
Rate for 2006-2007 **	1.81*	14.43*	14.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Birch Run Area School District
12400 Church Street
Birch Run, MI 48415-8759

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	249,892.00	1,597,483.00	1,597,483.00
2002-2003 Fixed Carryforward	64,588.00	1,920.00	1,920.00
Total Indirect Costs	185,304.00	1,595,563.00	1,595,563.00
2002-2003 Direct Costs	13,248,326.00	11,900,735.00	11,900,735.00
2004-2005 Rate	1.40*	13.41*	13.41**

Comparison:			
2004-2005 Actual Direct Costs	13,470,475.31	12,126,037.53	12,126,037.53
Indirect costs based on rate ** multiplied by actual direct costs	188,586.65	1,626,101.63	1,626,101.63
2004-2005 Actual Indirect Costs	460,708.51	1,805,146.29	1,805,146.29
2002-2003 Fixed Carry Forward	64,588.00	1,920.00	1,920.00
Total Indirect Costs	396,120.51	1,803,226.29	1,803,226.29
Over/(Under) Recovery	-207,533.86	-177,124.66	-177,124.66

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	460,708.51	1,805,146.29	1,805,146.29
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-207,533.86	-177,124.66	-177,124.66
Total Projected Indirect 2006-2007 (Numerator)	668,242.37	1,982,270.95	1,982,270.95
Direct Costs	13,470,475.31	12,126,037.53	12,126,037.53
Rate for 2006-2007 **	4.96*	16.35*	16.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73180
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bridgeport-Spaulding Community School Di
P.O. Box 657
Bridgeport, MI 48722-0657

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	482,748.00	2,596,468.00	2,596,468.00
2002-2003 Fixed Carryforward	-10,703.00	-1,291,327.00	-1,291,327.00
Total Indirect Costs	493,451.00	3,887,795.00	3,887,795.00
2002-2003 Direct Costs	18,505,553.00	16,391,833.00	16,391,833.00
2004-2005 Rate	2.67*	23.72*	23.72**

Comparison:			
2004-2005 Actual Direct Costs	19,139,802.61	16,982,819.32	16,982,819.32
Indirect costs based on rate ** multiplied by actual direct costs	511,032.73	2,547,422.90	4,028,324.74
2004-2005 Actual Indirect Costs	1,048,221.76	3,205,205.05	3,205,205.05
2002-2003 Fixed Carry Forward	-10,703.00	-1,291,327.00	-1,291,327.00
Total Indirect Costs	1,058,924.76	4,496,532.05	4,496,532.05
Over/(Under) Recovery	-547,892.03	-1,949,109.15	-468,207.31

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,048,221.76	3,205,205.05	3,205,205.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-547,892.03	-1,949,109.15	-468,207.31
Total Projected Indirect 2006-2007 (Numerator)	1,596,113.79	5,154,314.20	3,673,412.36
Direct Costs	19,139,802.61	16,982,819.32	16,982,819.32
Rate for 2006-2007 **	8.34*	30.35*	21.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73190
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Frankenmuth School District
941 E. Genesee Street
Frankenmuth, MI 48734-1229

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	810.00	972,361.00	972,361.00
2002-2003 Fixed Carryforward	33,366.00	-137,106.00	-137,106.00
Total Indirect Costs	-32,556.00	1,109,467.00	1,109,467.00
2002-2003 Direct Costs	9,810,639.00	8,839,088.00	8,839,088.00
2004-2005 Rate	0.00*	12.55*	12.55**

Comparison:			
2004-2005 Actual Direct Costs	10,031,206.23	9,012,267.21	9,012,267.21
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,131,039.53	1,131,039.53
2004-2005 Actual Indirect Costs	253,566.96	1,272,505.98	1,272,505.98
2002-2003 Fixed Carry Forward	33,366.00	-137,106.00	-137,106.00
Total Indirect Costs	220,200.96	1,409,611.98	1,409,611.98
Over/(Under) Recovery	0.00	-278,572.45	-278,572.45

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	253,566.96	1,272,505.98	1,272,505.98
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-278,572.45	-278,572.45
Total Projected Indirect 2006-2007 (Numerator)	253,566.96	1,551,078.43	1,551,078.43
Direct Costs	10,031,206.23	9,012,267.21	9,012,267.21
Rate for 2006-2007 **	2.53*	17.21*	17.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73200
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Freeland Community School District
710 Powley Drive
Freeland, MI 48623-8106

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	302,126.00	1,558,709.00	1,558,709.00
2002-2003 Fixed Carryforward	-151,555.00	-342,865.00	-342,865.00
Total Indirect Costs	453,681.00	1,901,574.00	1,901,574.00
2002-2003 Direct Costs	10,133,561.00	8,876,978.00	8,876,978.00
2004-2005 Rate	4.48*	21.42*	21.42**

Comparison:			
2004-2005 Actual Direct Costs	11,799,527.84	10,492,507.93	10,492,507.93
Indirect costs based on rate ** multiplied by actual direct costs	528,618.85	1,573,876.19	2,247,495.20
2004-2005 Actual Indirect Costs	385,831.15	1,692,851.06	1,692,851.06
2002-2003 Fixed Carry Forward	-151,555.00	-342,865.00	-342,865.00
Total Indirect Costs	537,386.15	2,035,716.06	2,035,716.06
Over/(Under) Recovery	-8,767.30	-461,839.87	211,779.14

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	385,831.15	1,692,851.06	1,692,851.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-8,767.30	-461,839.87	211,779.14
Total Projected Indirect 2006-2007 (Numerator)	394,598.45	2,154,690.93	1,481,071.92
Direct Costs	11,799,527.84	10,492,507.93	10,492,507.93
Rate for 2006-2007 **	3.34*	20.54*	14.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73210
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hemlock Public School District
P.O. Box 260
Hemlock, MI 48626-0260

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	177,631.00	1,192,514.00	1,192,514.00
2002-2003 Fixed Carryforward	46,156.00	69,155.00	69,155.00
Total Indirect Costs	131,475.00	1,123,359.00	1,123,359.00
2002-2003 Direct Costs	10,523,526.00	9,508,643.00	9,508,643.00
2004-2005 Rate	1.25*	11.81*	11.81**

Comparison:			
2004-2005 Actual Direct Costs	10,803,346.85	9,816,896.25	9,816,896.25
Indirect costs based on rate ** multiplied by actual direct costs	135,041.84	1,159,375.45	1,159,375.45
2004-2005 Actual Indirect Costs	171,512.68	1,157,963.28	1,157,963.28
2002-2003 Fixed Carry Forward	46,156.00	69,155.00	69,155.00
Total Indirect Costs	125,356.68	1,088,808.28	1,088,808.28
Over/(Under) Recovery	9,685.16	70,567.17	70,567.17

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	171,512.68	1,157,963.28	1,157,963.28
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	9,685.16	70,567.17	70,567.17
Total Projected Indirect 2006-2007 (Numerator)	161,827.52	1,087,396.11	1,087,396.11
Direct Costs	10,803,346.85	9,816,896.25	9,816,896.25
Rate for 2006-2007 **	1.50*	11.08*	11.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73230
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Merrill Community Schools
P.O. Box 488
Merrill, MI 48637-0488

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	104,442.00	712,880.00	712,880.00
2002-2003 Fixed Carryforward	8,787.00	59,324.00	59,324.00
Total Indirect Costs	95,655.00	653,556.00	653,556.00
2002-2003 Direct Costs	6,534,552.00	5,926,114.00	5,926,114.00
2004-2005 Rate	1.46*	11.03*	11.03**

Comparison:			
2004-2005 Actual Direct Costs	6,494,750.94	5,923,903.54	5,923,903.54
Indirect costs based on rate ** multiplied by actual direct costs	94,823.36	653,406.56	653,406.56
2004-2005 Actual Indirect Costs	118,086.34	688,933.74	688,933.74
2002-2003 Fixed Carry Forward	8,787.00	59,324.00	59,324.00
Total Indirect Costs	109,299.34	629,609.74	629,609.74
Over/(Under) Recovery	-14,475.98	23,796.82	23,796.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	118,086.34	688,933.74	688,933.74
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-14,475.98	23,796.82	23,796.82
Total Projected Indirect 2006-2007 (Numerator)	132,562.32	665,136.92	665,136.92
Direct Costs	6,494,750.94	5,923,903.54	5,923,903.54
Rate for 2006-2007 **	2.04*	11.23*	11.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Charles Community Schools
891 W. Walnut Street
St. Charles, MI 48655-1297

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	158,017.00	892,991.00	892,991.00
2002-2003 Fixed Carryforward	-32,173.00	-89,300.00	-89,300.00
Total Indirect Costs	190,190.00	982,291.00	982,291.00
2002-2003 Direct Costs	8,551,506.00	7,816,532.00	7,816,532.00
2004-2005 Rate	2.22*	12.57*	12.57**

Comparison:			
2004-2005 Actual Direct Costs	8,301,625.54	7,552,711.69	7,552,711.69
Indirect costs based on rate ** multiplied by actual direct costs	184,296.09	949,375.86	949,375.86
2004-2005 Actual Indirect Costs	225,360.44	974,274.29	974,274.29
2002-2003 Fixed Carry Forward	-32,173.00	-89,300.00	-89,300.00
Total Indirect Costs	257,533.44	1,063,574.29	1,063,574.29
Over/(Under) Recovery	-73,237.35	-114,198.43	-114,198.43

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	225,360.44	974,274.29	974,274.29
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-73,237.35	-114,198.43	-114,198.43
Total Projected Indirect 2006-2007 (Numerator)	298,597.79	1,088,472.72	1,088,472.72
Direct Costs	8,301,625.54	7,552,711.69	7,552,711.69
Rate for 2006-2007 **	3.60*	14.41*	14.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73255
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Swan Valley School District
8380 O'Hern Road
Saginaw, MI 48609-5118

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	170,024.00	1,388,479.00	1,388,479.00
2002-2003 Fixed Carryforward	17,867.00	55,905.00	55,905.00
Total Indirect Costs	152,157.00	1,332,574.00	1,332,574.00
2002-2003 Direct Costs	11,387,307.00	10,168,852.00	10,168,852.00
2004-2005 Rate	1.34*	13.10*	13.10**

Comparison:			
2004-2005 Actual Direct Costs	12,330,239.26	11,099,162.18	11,099,162.18
Indirect costs based on rate ** multiplied by actual direct costs	165,225.21	1,453,990.25	1,453,990.25
2004-2005 Actual Indirect Costs	534,115.62	1,765,192.70	1,765,192.70
2002-2003 Fixed Carry Forward	17,867.00	55,905.00	55,905.00
Total Indirect Costs	516,248.62	1,709,287.70	1,709,287.70
Over/(Under) Recovery	-351,023.41	-255,297.45	-255,297.45

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	534,115.62	1,765,192.70	1,765,192.70
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-351,023.41	-255,297.45	-255,297.45
Total Projected Indirect 2006-2007 (Numerator)	885,139.03	2,020,490.15	2,020,490.15
Direct Costs	12,330,239.26	11,099,162.18	11,099,162.18
Rate for 2006-2007 **	7.18*	18.20*	18.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy for Technology & Enterprise
2102 Weiss Street
Saginaw, MI 48602-5049

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	68,386.00	338,569.00	338,569.00
2002-2003 Fixed Carryforward	-26,405.00	-265,919.00	-265,919.00
Total Indirect Costs	94,791.00	604,488.00	604,488.00
2002-2003 Direct Costs	1,836,698.00	1,566,515.00	1,566,515.00
2004-2005 Rate	5.16*	38.59*	38.59**

Comparison:			
2004-2005 Actual Direct Costs	2,918,459.00	2,626,438.00	2,626,438.00
Indirect costs based on rate ** multiplied by actual direct costs	150,592.48	393,965.70	656,609.50
2004-2005 Actual Indirect Costs	98,970.00	390,991.00	390,991.00
2002-2003 Fixed Carry Forward	-26,405.00	-265,919.00	-265,919.00
Total Indirect Costs	125,375.00	656,910.00	656,910.00
Over/(Under) Recovery	25,217.48	-262,944.30	-300.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	98,970.00	390,991.00	390,991.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	25,217.48	-262,944.30	-300.50
Total Projected Indirect 2006-2007 (Numerator)	73,752.52	653,935.30	391,291.50
Direct Costs	2,918,459.00	2,626,438.00	2,626,438.00
Rate for 2006-2007 **	2.53*	24.90*	14.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Saginaw County Transition Academy
919 Veterans Memorial Parkway
Saginaw, MI 48601-1432

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	9,591.00	18,378.00	18,378.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	9,591.00	18,378.00	18,378.00
2002-2003 Direct Costs	133,020.00	124,233.00	124,233.00
2004-2005 Rate	7.21*	14.79*	14.79**

Comparison:			
2004-2005 Actual Direct Costs	208,195.00	191,014.00	191,014.00
Indirect costs based on rate ** multiplied by actual direct costs	15,010.86	28,250.97	28,250.97
2004-2005 Actual Indirect Costs	22,402.00	39,583.00	39,583.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	22,402.00	39,583.00	39,583.00
Over/(Under) Recovery	-7,391.14	-11,332.03	-11,332.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	22,402.00	39,583.00	39,583.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-7,391.14	-11,332.03	-11,332.03
Total Projected Indirect 2006-2007 (Numerator)	29,793.14	50,915.03	50,915.03
Direct Costs	208,195.00	191,014.00	191,014.00
Rate for 2006-2007 **	14.31*	26.66*	26.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Saginaw Preparatory Academy
5173 Lodge Street
Saginaw, MI 48601-6829

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	215,768.00	215,768.00
2002-2003 Fixed Carryforward	258,285.00	127,646.00	127,646.00
Total Indirect Costs	-258,285.00	88,122.00	88,122.00
2002-2003 Direct Costs	2,505,193.00	2,289,425.00	2,289,425.00
2004-2005 Rate	0.00*	3.85*	3.85**

Comparison:			
2004-2005 Actual Direct Costs	1,581,666.34	1,386,445.07	1,386,445.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	53,378.14	53,378.14
2004-2005 Actual Indirect Costs	122,823.45	318,044.72	318,044.72
2002-2003 Fixed Carry Forward	258,285.00	127,646.00	127,646.00
Total Indirect Costs	-135,461.55	190,398.72	190,398.72
Over/(Under) Recovery	0.00	-137,020.58	-137,020.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	122,823.45	318,044.72	318,044.72
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-137,020.58	-137,020.58
Total Projected Indirect 2006-2007 (Numerator)	122,823.45	455,065.30	455,065.30
Direct Costs	1,581,666.34	1,386,445.07	1,386,445.07
Rate for 2006-2007 **	7.77*	32.82*	32.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73909
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Francis Reh PSA
2201 Owen Street
Saginaw, MI 48601-3499

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	74,903.00	437,800.00	437,800.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	74,903.00	437,800.00	437,800.00
2002-2003 Direct Costs	2,517,372.00	2,154,475.00	2,154,475.00
2004-2005 Rate	2.98*	20.32*	20.32**

Comparison:			
2004-2005 Actual Direct Costs	2,447,622.57	2,076,050.86	2,076,050.86
Indirect costs based on rate ** multiplied by actual direct costs	72,939.15	311,407.63	421,853.53
2004-2005 Actual Indirect Costs	149,023.84	520,595.55	520,595.55
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	149,023.84	520,595.55	520,595.55
Over/(Under) Recovery	-76,084.69	-209,187.92	-98,742.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	149,023.84	520,595.55	520,595.55
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-76,084.69	-209,187.92	-98,742.02
Total Projected Indirect 2006-2007 (Numerator)	225,108.53	729,783.47	619,337.57
Direct Costs	2,447,622.57	2,076,050.86	2,076,050.86
Rate for 2006-2007 **	9.20*	35.15*	29.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 73910
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

North Saginaw Charter Academy
2332 Trautner Road
Saginaw, MI 48604-9593

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	78,053.00	1,108,796.00	1,108,796.00
2002-2003 Fixed Carryforward	8,593.00	-647,444.00	-647,444.00
Total Indirect Costs	69,460.00	1,756,240.00	1,756,240.00
2002-2003 Direct Costs	4,106,426.00	3,075,683.00	3,075,683.00
2004-2005 Rate	1.69*	57.10*	57.10**

Comparison:			
2004-2005 Actual Direct Costs	4,284,235.00	3,193,564.00	3,193,564.00
Indirect costs based on rate ** multiplied by actual direct costs	72,403.57	479,034.60	798,391.00
2004-2005 Actual Indirect Costs	75,831.00	1,166,502.00	1,166,502.00
2002-2003 Fixed Carry Forward	8,593.00	-647,444.00	-647,444.00
Total Indirect Costs	67,238.00	1,813,946.00	1,813,946.00
Over/(Under) Recovery	5,165.57	-1,334,911.40	-1,015,555.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	75,831.00	1,166,502.00	1,166,502.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	5,165.57	-1,334,911.40	-1,015,555.00
Total Projected Indirect 2006-2007 (Numerator)	70,665.43	2,501,413.40	2,182,057.00
Direct Costs	4,284,235.00	3,193,564.00	3,193,564.00
Rate for 2006-2007 **	1.65*	78.33*	68.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,262,991.00	4,583,833.00	4,583,833.00
2002-2003 Fixed Carryforward	-1,818,481.00	-15,340,886.00	-15,340,886.00
Total Indirect Costs	5,081,472.00	19,924,719.00	19,924,719.00
2002-2003 Direct Costs	18,879,187.00	17,558,345.00	17,558,345.00
2004-2005 Rate	26.92*	113.48*	113.48**

Comparison:			
2004-2005 Actual Direct Costs	24,604,901.54	22,904,126.47	22,904,126.47
Indirect costs based on rate ** multiplied by actual direct costs	3,690,735.23	3,435,618.97	5,726,031.62
2004-2005 Actual Indirect Costs	2,748,460.68	4,449,235.75	4,449,235.75
2002-2003 Fixed Carry Forward	-1,818,481.00	-15,340,886.00	-15,340,886.00
Total Indirect Costs	4,566,941.68	19,790,121.75	19,790,121.75
Over/(Under) Recovery	-876,206.45	-16,354,502.78	-14,064,090.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,748,460.68	4,449,235.75	4,449,235.75
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-876,206.45	-16,354,502.78	-14,064,090.13
Total Projected Indirect 2006-2007 (Numerator)	3,624,667.13	20,803,738.53	18,513,325.88
Direct Costs	24,604,901.54	22,904,126.47	22,904,126.47
Rate for 2006-2007 **	14.73*	90.83*	80.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Port Huron Area School District
P.O. Box 5013
Port Huron, MI 48061-5013

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,673,024.00	10,352,858.00	10,352,858.00
2002-2003 Fixed Carryforward	313,021.00	56,596.00	56,596.00
Total Indirect Costs	1,360,003.00	10,296,262.00	10,296,262.00
2002-2003 Direct Costs	89,808,536.00	81,128,702.00	81,128,702.00
2004-2005 Rate	1.51*	12.69*	12.69**

Comparison:			
2004-2005 Actual Direct Costs	92,664,684.70	83,341,382.10	83,341,382.10
Indirect costs based on rate ** multiplied by actual direct costs	1,399,236.74	10,576,021.39	10,576,021.39
2004-2005 Actual Indirect Costs	2,890,296.66	12,213,599.26	12,213,599.26
2002-2003 Fixed Carry Forward	313,021.00	56,596.00	56,596.00
Total Indirect Costs	2,577,275.66	12,157,003.26	12,157,003.26
Over/(Under) Recovery	-1,178,038.92	-1,580,981.87	-1,580,981.87

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,890,296.66	12,213,599.26	12,213,599.26
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,178,038.92	-1,580,981.87	-1,580,981.87
Total Projected Indirect 2006-2007 (Numerator)	4,068,335.58	13,794,581.13	13,794,581.13
Direct Costs	92,664,684.70	83,341,382.10	83,341,382.10
Rate for 2006-2007 **	4.39*	16.55*	16.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Algonac Community School District
1216 St. Clair Boulevard
Algonac, MI 48001-1435

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	420,753.00	2,073,686.00	2,073,686.00
2002-2003 Fixed Carryforward	0.00	-40,832.00	-40,832.00
Total Indirect Costs	420,753.00	2,114,518.00	2,114,518.00
2002-2003 Direct Costs	17,979,196.00	16,326,263.00	16,326,263.00
2004-2005 Rate	2.34*	12.95*	12.95**

Comparison:			
2004-2005 Actual Direct Costs	18,713,214.09	16,604,391.06	16,604,391.06
Indirect costs based on rate ** multiplied by actual direct costs	437,889.21	2,150,268.64	2,150,268.64
2004-2005 Actual Indirect Costs	302,965.42	2,411,788.45	2,411,788.45
2002-2003 Fixed Carry Forward	0.00	-40,832.00	-40,832.00
Total Indirect Costs	302,965.42	2,452,620.45	2,452,620.45
Over/(Under) Recovery	134,923.79	-302,351.81	-302,351.81

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	302,965.42	2,411,788.45	2,411,788.45
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	134,923.79	-302,351.81	-302,351.81
Total Projected Indirect 2006-2007 (Numerator)	168,041.63	2,714,140.26	2,714,140.26
Direct Costs	18,713,214.09	16,604,391.06	16,604,391.06
Rate for 2006-2007 **	0.90*	16.35*	16.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Capac Community School District
P.O. Box 700
Capac, MI 48014-0700

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	206,623.00	1,506,647.00	1,506,647.00
2002-2003 Fixed Carryforward	63,422.00	22,083.00	22,083.00
Total Indirect Costs	143,201.00	1,484,564.00	1,484,564.00
2002-2003 Direct Costs	13,154,578.00	11,854,554.00	11,854,554.00
2004-2005 Rate	1.09*	12.52*	12.52**

Comparison:			
2004-2005 Actual Direct Costs	14,582,753.05	13,227,260.30	13,227,260.30
Indirect costs based on rate ** multiplied by actual direct costs	158,952.01	1,656,052.99	1,656,052.99
2004-2005 Actual Indirect Costs	523,623.20	1,879,115.95	1,879,115.95
2002-2003 Fixed Carry Forward	63,422.00	22,083.00	22,083.00
Total Indirect Costs	460,201.20	1,857,032.95	1,857,032.95
Over/(Under) Recovery	-301,249.19	-200,979.96	-200,979.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	523,623.20	1,879,115.95	1,879,115.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-301,249.19	-200,979.96	-200,979.96
Total Projected Indirect 2006-2007 (Numerator)	824,872.39	2,080,095.91	2,080,095.91
Direct Costs	14,582,753.05	13,227,260.30	13,227,260.30
Rate for 2006-2007 **	5.66*	15.73*	15.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

East China School District
1585 Meisner Road
East China, MI 48054-4143

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	680,815.00	6,394,208.00	6,394,208.00
2002-2003 Fixed Carryforward	-7,064.00	-1,441,338.00	-1,441,338.00
Total Indirect Costs	687,879.00	7,835,546.00	7,835,546.00
2002-2003 Direct Costs	45,067,478.00	39,354,085.00	39,354,085.00
2004-2005 Rate	1.53*	19.91*	19.91**

Comparison:			
2004-2005 Actual Direct Costs	46,033,677.62	40,681,333.02	40,681,333.02
Indirect costs based on rate ** multiplied by actual direct costs	704,315.27	6,102,199.95	8,099,653.40
2004-2005 Actual Indirect Costs	1,453,707.81	6,806,052.41	6,806,052.41
2002-2003 Fixed Carry Forward	-7,064.00	-1,441,338.00	-1,441,338.00
Total Indirect Costs	1,460,771.81	8,247,390.41	8,247,390.41
Over/(Under) Recovery	-756,456.54	-2,145,190.46	-147,737.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,453,707.81	6,806,052.41	6,806,052.41
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-756,456.54	-2,145,190.46	-147,737.01
Total Projected Indirect 2006-2007 (Numerator)	2,210,164.35	8,951,242.87	6,953,789.42
Direct Costs	46,033,677.62	40,681,333.02	40,681,333.02
Rate for 2006-2007 **	4.80*	22.00*	17.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marysville Public Schools
1111 Delaware Avenue
Marysville, MI 48040-1566

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	280,171.00	2,632,381.00	2,632,381.00
2002-2003 Fixed Carryforward	-2,224.00	-1,544,498.00	-1,544,498.00
Total Indirect Costs	282,395.00	4,176,879.00	4,176,879.00
2002-2003 Direct Costs	18,009,946.00	15,657,736.00	15,657,736.00
2004-2005 Rate	1.57*	26.68*	26.68**

Comparison:			
2004-2005 Actual Direct Costs	19,393,713.84	17,168,517.92	17,168,517.92
Indirect costs based on rate ** multiplied by actual direct costs	304,481.31	2,575,277.69	4,292,129.48
2004-2005 Actual Indirect Costs	617,837.14	2,843,033.06	2,843,033.06
2002-2003 Fixed Carry Forward	-2,224.00	-1,544,498.00	-1,544,498.00
Total Indirect Costs	620,061.14	4,387,531.06	4,387,531.06
Over/(Under) Recovery	-315,579.83	-1,812,253.37	-95,401.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	617,837.14	2,843,033.06	2,843,033.06
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-315,579.83	-1,812,253.37	-95,401.58
Total Projected Indirect 2006-2007 (Numerator)	933,416.97	4,655,286.43	2,938,434.64
Direct Costs	19,393,713.84	17,168,517.92	17,168,517.92
Rate for 2006-2007 **	4.81*	27.12*	17.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041-0201

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	60,331.00	774,379.00	774,379.00
2002-2003 Fixed Carryforward	-21,896.00	-129,990.00	-129,990.00
Total Indirect Costs	82,227.00	904,369.00	904,369.00
2002-2003 Direct Costs	7,350,666.00	6,636,618.00	6,636,618.00
2004-2005 Rate	1.12*	13.63*	13.63**

Comparison:			
2004-2005 Actual Direct Costs	7,903,233.74	7,110,731.86	7,110,731.86
Indirect costs based on rate ** multiplied by actual direct costs	88,516.22	969,192.75	969,192.75
2004-2005 Actual Indirect Costs	273,557.50	1,066,059.38	1,066,059.38
2002-2003 Fixed Carry Forward	-21,896.00	-129,990.00	-129,990.00
Total Indirect Costs	295,453.50	1,196,049.38	1,196,049.38
Over/(Under) Recovery	-206,937.28	-226,856.63	-226,856.63

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	273,557.50	1,066,059.38	1,066,059.38
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-206,937.28	-226,856.63	-226,856.63
Total Projected Indirect 2006-2007 (Numerator)	480,494.78	1,292,916.01	1,292,916.01
Direct Costs	7,903,233.74	7,110,731.86	7,110,731.86
Rate for 2006-2007 **	6.08*	18.18*	18.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Yale Public Schools
198 School Drive
Yale, MI 48097-3342

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	244,006.00	2,029,343.00	2,029,343.00
2002-2003 Fixed Carryforward	-56,659.00	-197,538.00	-197,538.00
Total Indirect Costs	300,665.00	2,226,881.00	2,226,881.00
2002-2003 Direct Costs	15,115,201.00	13,329,864.00	13,329,864.00
2004-2005 Rate	1.99*	16.71*	16.71**

Comparison:			
2004-2005 Actual Direct Costs	16,701,325.21	14,778,802.38	14,778,802.38
Indirect costs based on rate ** multiplied by actual direct costs	332,356.37	2,216,820.36	2,469,537.88
2004-2005 Actual Indirect Costs	472,166.54	2,394,689.37	2,394,689.37
2002-2003 Fixed Carry Forward	-56,659.00	-197,538.00	-197,538.00
Total Indirect Costs	528,825.54	2,592,227.37	2,592,227.37
Over/(Under) Recovery	-196,469.17	-375,407.01	-122,689.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	472,166.54	2,394,689.37	2,394,689.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-196,469.17	-375,407.01	-122,689.49
Total Projected Indirect 2006-2007 (Numerator)	668,635.71	2,770,096.38	2,517,378.86
Direct Costs	16,701,325.21	14,778,802.38	14,778,802.38
Rate for 2006-2007 **	4.00*	18.74*	17.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Clair County Learning Academy
2706 10th Avenue
Port Huron, MI 48060-2811

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	5,219.00	18,332.00	18,332.00
2002-2003 Fixed Carryforward	0.00	5,034.00	5,034.00
Total Indirect Costs	5,219.00	13,298.00	13,298.00
2002-2003 Direct Costs	287,977.00	274,864.00	274,864.00
2004-2005 Rate	1.81*	4.84*	4.84**

Comparison:			
2004-2005 Actual Direct Costs	303,937.47	292,384.88	292,384.88
Indirect costs based on rate ** multiplied by actual direct costs	5,501.27	14,151.43	14,151.43
2004-2005 Actual Indirect Costs	3,028.59	14,581.18	14,581.18
2002-2003 Fixed Carry Forward	0.00	5,034.00	5,034.00
Total Indirect Costs	3,028.59	9,547.18	9,547.18
Over/(Under) Recovery	2,472.68	4,604.25	4,604.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,028.59	14,581.18	14,581.18
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	2,472.68	4,604.25	4,604.25
Total Projected Indirect 2006-2007 (Numerator)	555.91	9,976.93	9,976.93
Direct Costs	303,937.47	292,384.88	292,384.88
Rate for 2006-2007 **	0.18*	3.41*	3.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Industrial Technology Academy
PO Box 1500
Marysville, MI 48040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	4,296.00	9,825.00	9,825.00
2002-2003 Fixed Carryforward	4,244.00	-1,349.00	-1,349.00
Total Indirect Costs	52.00	11,174.00	11,174.00
2002-2003 Direct Costs	749,080.00	743,551.00	743,551.00
2004-2005 Rate	0.01*	1.50*	1.50**

Comparison:			
2004-2005 Actual Direct Costs	709,992.46	702,695.46	702,695.46
Indirect costs based on rate ** multiplied by actual direct costs	71.00	10,540.43	10,540.43
2004-2005 Actual Indirect Costs	9,836.00	17,133.00	17,133.00
2002-2003 Fixed Carry Forward	4,244.00	-1,349.00	-1,349.00
Total Indirect Costs	5,592.00	18,482.00	18,482.00
Over/(Under) Recovery	-5,521.00	-7,941.57	-7,941.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	9,836.00	17,133.00	17,133.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-5,521.00	-7,941.57	-7,941.57
Total Projected Indirect 2006-2007 (Numerator)	15,357.00	25,074.57	25,074.57
Direct Costs	709,992.46	702,695.46	702,695.46
Rate for 2006-2007 **	2.16*	3.57*	3.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Landmark Academy
4800 Lapeer Road
Kimball, MI 48074-1517

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	154,239.00	154,239.00
2002-2003 Fixed Carryforward	16,771.00	-26,279.00	-26,279.00
Total Indirect Costs	-16,771.00	180,518.00	180,518.00
2002-2003 Direct Costs	2,122,850.00	1,968,611.00	1,968,611.00
2004-2005 Rate	0.00*	9.17*	9.17**

Comparison:			
2004-2005 Actual Direct Costs	2,749,025.94	2,518,433.05	2,518,433.05
Indirect costs based on rate ** multiplied by actual direct costs	0.00	230,940.31	230,940.31
2004-2005 Actual Indirect Costs	16,328.70	246,921.59	246,921.59
2002-2003 Fixed Carry Forward	16,771.00	-26,279.00	-26,279.00
Total Indirect Costs	-442.30	273,200.59	273,200.59
Over/(Under) Recovery	0.00	-42,260.28	-42,260.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	16,328.70	246,921.59	246,921.59
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-42,260.28	-42,260.28
Total Projected Indirect 2006-2007 (Numerator)	16,328.70	289,181.87	289,181.87
Direct Costs	2,749,025.94	2,518,433.05	2,518,433.05
Rate for 2006-2007 **	0.59*	11.48*	11.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Health Careers Academy of St. Clair Coun
PO Box 1500
Marysville, MI 48040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,916.00	7,804.00	7,804.00
2002-2003 Fixed Carryforward	1,524.00	-3,410.00	-3,410.00
Total Indirect Costs	1,392.00	11,214.00	11,214.00
2002-2003 Direct Costs	467,395.00	462,507.00	462,507.00
2004-2005 Rate	0.30*	2.42*	2.42**

Comparison:			
2004-2005 Actual Direct Costs	584,125.85	576,543.19	576,543.19
Indirect costs based on rate ** multiplied by actual direct costs	1,752.38	13,952.35	13,952.35
2004-2005 Actual Indirect Costs	3,232.16	10,814.82	10,814.82
2002-2003 Fixed Carry Forward	1,524.00	-3,410.00	-3,410.00
Total Indirect Costs	1,708.16	14,224.82	14,224.82
Over/(Under) Recovery	44.22	-272.47	-272.47

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,232.16	10,814.82	10,814.82
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	44.22	-272.47	-272.47
Total Projected Indirect 2006-2007 (Numerator)	3,187.94	11,087.29	11,087.29
Direct Costs	584,125.85	576,543.19	576,543.19
Rate for 2006-2007 **	0.55*	1.92*	1.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hospitality Academy of St. Clair County
PO Box 1500
Marysville, MI 48040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	270,874.00	272,940.00	272,940.00
2002-2003 Fixed Carryforward	-244,745.00	-247,121.00	-247,121.00
Total Indirect Costs	515,619.00	520,061.00	520,061.00
2002-2003 Direct Costs	174,190.00	172,124.00	172,124.00
2004-2005 Rate	296.01*	302.14*	302.14**

Comparison:			
2004-2005 Actual Direct Costs	194,746.92	191,766.92	191,766.92
Indirect costs based on rate ** multiplied by actual direct costs	29,212.04	28,765.04	47,941.73
2004-2005 Actual Indirect Costs	156,757.01	159,737.01	159,737.01
2002-2003 Fixed Carry Forward	-244,745.00	-247,121.00	-247,121.00
Total Indirect Costs	401,502.01	406,858.01	406,858.01
Over/(Under) Recovery	-372,289.97	-378,092.97	-358,916.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	156,757.01	159,737.01	159,737.01
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-372,289.97	-378,092.97	-358,916.28
Total Projected Indirect 2006-2007 (Numerator)	529,046.98	537,829.98	518,653.29
Direct Costs	194,746.92	191,766.92	191,766.92
Rate for 2006-2007 **	271.66*	280.46*	270.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74906
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Blue Water Learning Academy
5202 Taft Road
Algonac, MI 48001-4701

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	3,006.00	19,312.00	19,312.00
Total Indirect Costs	-3,006.00	-19,312.00	-19,312.00
2002-2003 Direct Costs	157,396.00	157,396.00	157,396.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	236,888.90	234,312.90	234,312.90
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	2,288.00	4,864.00	4,864.00
2002-2003 Fixed Carry Forward	3,006.00	19,312.00	19,312.00
Total Indirect Costs	-718.00	-14,448.00	-14,448.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,288.00	4,864.00	4,864.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	2,288.00	4,864.00	4,864.00
Direct Costs	236,888.90	234,312.90	234,312.90
Rate for 2006-2007 **	0.97*	2.08*	2.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74907
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Information Technology Academy of St. Cl
PO Box 1500
Marysville, MI 48040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,676.00	5,957.00	5,957.00
2002-2003 Fixed Carryforward	1,400.00	-1,931.00	-1,931.00
Total Indirect Costs	1,276.00	7,888.00	7,888.00
2002-2003 Direct Costs	269,917.00	266,636.00	266,636.00
2004-2005 Rate	0.47*	2.96*	2.96**

Comparison:			
2004-2005 Actual Direct Costs	441,102.32	435,169.32	435,169.32
Indirect costs based on rate ** multiplied by actual direct costs	2,073.18	12,881.01	12,881.01
2004-2005 Actual Indirect Costs	3,868.00	9,801.00	9,801.00
2002-2003 Fixed Carry Forward	1,400.00	-1,931.00	-1,931.00
Total Indirect Costs	2,468.00	11,732.00	11,732.00
Over/(Under) Recovery	-394.82	1,149.01	1,149.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,868.00	9,801.00	9,801.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-394.82	1,149.01	1,149.01
Total Projected Indirect 2006-2007 (Numerator)	4,262.82	8,651.99	8,651.99
Direct Costs	441,102.32	435,169.32	435,169.32
Rate for 2006-2007 **	0.97*	1.99*	1.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academic Transitional Academy
1520 Michigan Road
Port Huron, MI 48060-4750

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,010.00	3,091.00	3,091.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	1,010.00	3,091.00	3,091.00
2002-2003 Direct Costs	3,614.00	1,533.00	1,533.00
2004-2005 Rate	27.95*	201.63*	201.63**

Comparison:			
2004-2005 Actual Direct Costs	983,639.57	972,172.09	972,172.09
Indirect costs based on rate ** multiplied by actual direct costs	147,545.94	145,825.81	243,043.02
2004-2005 Actual Indirect Costs	57,669.61	69,137.09	69,137.09
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	57,669.61	69,137.09	69,137.09
Over/(Under) Recovery	89,876.33	76,688.72	173,905.93

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	57,669.61	69,137.09	69,137.09
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	89,876.33	76,688.72	173,905.93
Total Projected Indirect 2006-2007 (Numerator)	-32,206.72	-7,551.63	-104,768.84
Direct Costs	983,639.57	972,172.09	972,172.09
Rate for 2006-2007 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74909
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Public Safety Academy of St. Clair
PO Box 1500
Marysville, MI 48040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	674.00	2,326.00	2,326.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	674.00	2,326.00	2,326.00
2002-2003 Direct Costs	4,117.00	2,465.00	2,465.00
2004-2005 Rate	16.37*	94.36*	94.36**

Comparison:			
2004-2005 Actual Direct Costs	222,685.08	218,694.08	218,694.08
Indirect costs based on rate ** multiplied by actual direct costs	33,402.76	32,804.11	54,673.52
2004-2005 Actual Indirect Costs	1,638.00	5,629.00	5,629.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,638.00	5,629.00	5,629.00
Over/(Under) Recovery	31,764.76	27,175.11	49,044.52

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,638.00	5,629.00	5,629.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	31,764.76	27,175.11	49,044.52
Total Projected Indirect 2006-2007 (Numerator)	-30,126.76	-21,546.11	-43,415.52
Direct Costs	222,685.08	218,694.08	218,694.08
Rate for 2006-2007 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74910
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St Clair Co. Academy of Style
PO Box 1500
Marysville, MI 48040

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	343,695.00	332,510.18	332,510.18
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	1,619.04	12,803.86	12,803.86
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,619.04	12,803.86	12,803.86
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,619.04	12,803.86	12,803.86
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	1,619.04	12,803.86	12,803.86
Direct Costs	343,695.00	332,510.18	332,510.18
Rate for 2006-2007 **	0.47*	3.85*	3.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 74911
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Clair County Intervention Academy
PO Box 1500
Marysville, MI 48040-1500

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	298,683.50	293,918.50	293,918.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	3,872.17	8,637.17	8,637.17
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,872.17	8,637.17	8,637.17
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,872.17	8,637.17	8,637.17
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	3,872.17	8,637.17	8,637.17
Direct Costs	298,683.50	293,918.50	293,918.50
Rate for 2006-2007 **	1.30*	2.94*	2.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

St. Joseph County ISD
62445 Shimmel Road
Centreville, MI 49032

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	825,861.00	1,619,012.00	1,619,012.00
2002-2003 Fixed Carryforward	-36,008.00	-461,966.00	-461,966.00
Total Indirect Costs	861,869.00	2,080,978.00	2,080,978.00
2002-2003 Direct Costs	10,490,548.00	9,697,397.00	9,697,397.00
2004-2005 Rate	8.22*	21.46*	21.46**

Comparison:			
2004-2005 Actual Direct Costs	12,982,850.27	12,392,776.27	12,392,776.27
Indirect costs based on rate ** multiplied by actual direct costs	1,067,190.29	1,858,916.44	2,659,489.79
2004-2005 Actual Indirect Costs	706,635.96	1,296,709.96	1,296,709.96
2002-2003 Fixed Carry Forward	-36,008.00	-461,966.00	-461,966.00
Total Indirect Costs	742,643.96	1,758,675.96	1,758,675.96
Over/(Under) Recovery	324,546.33	100,240.48	900,813.83

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	706,635.96	1,296,709.96	1,296,709.96
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	324,546.33	100,240.48	900,813.83
Total Projected Indirect 2006-2007 (Numerator)	382,089.63	1,196,469.48	395,896.13
Direct Costs	12,982,850.27	12,392,776.27	12,392,776.27
Rate for 2006-2007 **	2.94*	9.65*	3.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sturgis Public Schools
106 W. West Street
Sturgis, MI 49091

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	447,138.00	2,455,413.00	2,455,413.00
2002-2003 Fixed Carryforward	-55,384.00	-249,089.00	-249,089.00
Total Indirect Costs	502,522.00	2,704,502.00	2,704,502.00
2002-2003 Direct Costs	22,473,537.00	20,465,262.00	20,465,262.00
2004-2005 Rate	2.24*	13.22*	13.22**

Comparison:			
2004-2005 Actual Direct Costs	23,519,678.27	21,162,296.77	21,162,296.77
Indirect costs based on rate ** multiplied by actual direct costs	526,840.79	2,797,655.63	2,797,655.63
2004-2005 Actual Indirect Costs	753,764.95	3,111,146.45	3,111,146.45
2002-2003 Fixed Carry Forward	-55,384.00	-249,089.00	-249,089.00
Total Indirect Costs	809,148.95	3,360,235.45	3,360,235.45
Over/(Under) Recovery	-282,308.16	-562,579.82	-562,579.82

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	753,764.95	3,111,146.45	3,111,146.45
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-282,308.16	-562,579.82	-562,579.82
Total Projected Indirect 2006-2007 (Numerator)	1,036,073.11	3,673,726.27	3,673,726.27
Direct Costs	23,519,678.27	21,162,296.77	21,162,296.77
Rate for 2006-2007 **	4.41*	17.36*	17.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Burr Oak Community School District
P.O. Box 337
Burr Oak, Mich, MI 49030-0337

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	155,598.00	588,390.00	588,390.00
2002-2003 Fixed Carryforward	-17,332.00	-1,099,025.00	-1,099,025.00
Total Indirect Costs	172,930.00	1,687,415.00	1,687,415.00
2002-2003 Direct Costs	2,467,003.00	2,034,211.00	2,034,211.00
2004-2005 Rate	7.01*	82.95*	82.95**

Comparison:			
2004-2005 Actual Direct Costs	2,642,461.57	2,344,589.18	2,344,589.18
Indirect costs based on rate ** multiplied by actual direct costs	185,236.56	351,688.38	586,147.30
2004-2005 Actual Indirect Costs	149,224.75	447,097.14	447,097.14
2002-2003 Fixed Carry Forward	-17,332.00	-1,099,025.00	-1,099,025.00
Total Indirect Costs	166,556.75	1,546,122.14	1,546,122.14
Over/(Under) Recovery	18,679.81	-1,194,433.76	-959,974.84

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	149,224.75	447,097.14	447,097.14
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	18,679.81	-1,194,433.76	-959,974.84
Total Projected Indirect 2006-2007 (Numerator)	130,544.94	1,641,530.90	1,407,071.98
Direct Costs	2,642,461.57	2,344,589.18	2,344,589.18
Rate for 2006-2007 **	4.94*	70.01*	60.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032-0158

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	135,478.00	841,573.00	841,573.00
2002-2003 Fixed Carryforward	-17,263.00	47,217.00	47,217.00
Total Indirect Costs	152,741.00	794,356.00	794,356.00
2002-2003 Direct Costs	7,091,716.00	6,385,621.00	6,385,621.00
2004-2005 Rate	2.15*	12.44*	12.44**

Comparison:			
2004-2005 Actual Direct Costs	7,061,406.25	6,334,944.89	6,334,944.89
Indirect costs based on rate ** multiplied by actual direct costs	151,820.23	788,067.14	788,067.14
2004-2005 Actual Indirect Costs	303,804.80	1,030,266.16	1,030,266.16
2002-2003 Fixed Carry Forward	-17,263.00	47,217.00	47,217.00
Total Indirect Costs	321,067.80	983,049.16	983,049.16
Over/(Under) Recovery	-169,247.57	-194,982.02	-194,982.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	303,804.80	1,030,266.16	1,030,266.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-169,247.57	-194,982.02	-194,982.02
Total Projected Indirect 2006-2007 (Numerator)	473,052.37	1,225,248.18	1,225,248.18
Direct Costs	7,061,406.25	6,334,944.89	6,334,944.89
Rate for 2006-2007 **	6.70*	19.34*	19.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Colon Community School District
400 Dallas Street
Colon, MI 49040-9318

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	175,952.00	822,974.00	822,974.00
2002-2003 Fixed Carryforward	-39,459.00	-68,929.00	-68,929.00
Total Indirect Costs	215,411.00	891,903.00	891,903.00
2002-2003 Direct Costs	6,655,478.00	6,008,456.00	6,008,456.00
2004-2005 Rate	3.24*	14.84*	14.84**

Comparison:			
2004-2005 Actual Direct Costs	6,510,474.40	5,916,164.00	5,916,164.00
Indirect costs based on rate ** multiplied by actual direct costs	210,939.37	877,958.74	877,958.74
2004-2005 Actual Indirect Costs	234,461.17	828,771.57	828,771.57
2002-2003 Fixed Carry Forward	-39,459.00	-68,929.00	-68,929.00
Total Indirect Costs	273,920.17	897,700.57	897,700.57
Over/(Under) Recovery	-62,980.80	-19,741.83	-19,741.83

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	234,461.17	828,771.57	828,771.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-62,980.80	-19,741.83	-19,741.83
Total Projected Indirect 2006-2007 (Numerator)	297,441.97	848,513.40	848,513.40
Direct Costs	6,510,474.40	5,916,164.00	5,916,164.00
Rate for 2006-2007 **	4.57*	14.34*	14.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Constantine Public School District
664 Canaris St
Constantine, MI 49042

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	884,885.00	884,885.00
2002-2003 Fixed Carryforward	0.00	-37,210.00	-37,210.00
Total Indirect Costs	0.00	922,095.00	922,095.00
2002-2003 Direct Costs	11,433,019.00	10,548,134.00	10,548,134.00
2004-2005 Rate	0.00*	8.74*	8.74**

Comparison:			
2004-2005 Actual Direct Costs	11,589,126.88	10,487,334.23	10,487,334.23
Indirect costs based on rate ** multiplied by actual direct costs	0.00	916,593.01	916,593.01
2004-2005 Actual Indirect Costs	337,248.23	1,439,040.88	1,439,040.88
2002-2003 Fixed Carry Forward	0.00	-37,210.00	-37,210.00
Total Indirect Costs	337,248.23	1,476,250.88	1,476,250.88
Over/(Under) Recovery	0.00	-559,657.87	-559,657.87

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	337,248.23	1,439,040.88	1,439,040.88
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-559,657.87	-559,657.87
Total Projected Indirect 2006-2007 (Numerator)	337,248.23	1,998,698.75	1,998,698.75
Direct Costs	11,589,126.88	10,487,334.23	10,487,334.23
Rate for 2006-2007 **	2.91*	19.06*	19.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mendon Community School District
148 Kirby Road
Mendon, MI 49072

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	143,808.00	727,281.00	727,281.00
2002-2003 Fixed Carryforward	-38,924.00	-89,206.00	-89,206.00
Total Indirect Costs	182,732.00	816,487.00	816,487.00
2002-2003 Direct Costs	5,148,766.00	4,565,293.00	4,565,293.00
2004-2005 Rate	3.55*	17.88*	17.88**

Comparison:			
2004-2005 Actual Direct Costs	5,462,875.99	4,862,703.68	4,862,703.68
Indirect costs based on rate ** multiplied by actual direct costs	193,932.10	729,405.55	869,451.42
2004-2005 Actual Indirect Costs	181,892.55	782,064.86	782,064.86
2002-2003 Fixed Carry Forward	-38,924.00	-89,206.00	-89,206.00
Total Indirect Costs	220,816.55	871,270.86	871,270.86
Over/(Under) Recovery	-26,884.45	-141,865.31	-1,819.44

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	181,892.55	782,064.86	782,064.86
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-26,884.45	-141,865.31	-1,819.44
Total Projected Indirect 2006-2007 (Numerator)	208,777.00	923,930.17	783,884.30
Direct Costs	5,462,875.99	4,862,703.68	4,862,703.68
Rate for 2006-2007 **	3.82*	19.00*	16.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

White Pigeon Community Schools
410 E. Prairie Avenue
White Pigeon, MI 49099-8150

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	171,046.00	887,421.00	887,421.00
2002-2003 Fixed Carryforward	-19,506.00	51,138.00	51,138.00
Total Indirect Costs	190,552.00	836,283.00	836,283.00
2002-2003 Direct Costs	7,544,346.00	6,827,971.00	6,827,971.00
2004-2005 Rate	2.53*	12.25*	12.25**

Comparison:			
2004-2005 Actual Direct Costs	6,817,338.22	6,123,389.03	6,123,389.03
Indirect costs based on rate ** multiplied by actual direct costs	172,478.66	750,115.16	750,115.16
2004-2005 Actual Indirect Costs	241,498.00	935,447.19	935,447.19
2002-2003 Fixed Carry Forward	-19,506.00	51,138.00	51,138.00
Total Indirect Costs	261,004.00	884,309.19	884,309.19
Over/(Under) Recovery	-88,525.34	-134,194.03	-134,194.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	241,498.00	935,447.19	935,447.19
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-88,525.34	-134,194.03	-134,194.03
Total Projected Indirect 2006-2007 (Numerator)	330,023.34	1,069,641.22	1,069,641.22
Direct Costs	6,817,338.22	6,123,389.03	6,123,389.03
Rate for 2006-2007 **	4.84*	17.47*	17.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Three Rivers Community Schools
851 6th Avenue
Three Rivers, MI 49093-9406

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	312,347.00	2,995,444.00	2,995,444.00
2002-2003 Fixed Carryforward	-64,369.00	-516,434.00	-516,434.00
Total Indirect Costs	376,716.00	3,511,878.00	3,511,878.00
2002-2003 Direct Costs	22,377,306.00	19,694,209.00	19,694,209.00
2004-2005 Rate	1.68*	17.83*	17.83**

Comparison:			
2004-2005 Actual Direct Costs	24,013,133.84	20,882,397.20	20,882,397.20
Indirect costs based on rate ** multiplied by actual direct costs	403,420.65	3,132,359.58	3,723,331.42
2004-2005 Actual Indirect Costs	773,254.82	3,903,991.46	3,903,991.46
2002-2003 Fixed Carry Forward	-64,369.00	-516,434.00	-516,434.00
Total Indirect Costs	837,623.82	4,420,425.46	4,420,425.46
Over/(Under) Recovery	-434,203.17	-1,288,065.88	-697,094.04

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	773,254.82	3,903,991.46	3,903,991.46
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-434,203.17	-1,288,065.88	-697,094.04
Total Projected Indirect 2006-2007 (Numerator)	1,207,457.99	5,192,057.34	4,601,085.50
Direct Costs	24,013,133.84	20,882,397.20	20,882,397.20
Rate for 2006-2007 **	5.03*	24.86*	22.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 75100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Nottawa Community School
26438 M-86
Sturgis, MI 49091-9319

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	11,386.00	123,771.00	123,771.00
2002-2003 Fixed Carryforward	2,156.00	21,032.00	21,032.00
Total Indirect Costs	9,230.00	102,739.00	102,739.00
2002-2003 Direct Costs	1,280,372.00	1,167,987.00	1,167,987.00
2004-2005 Rate	0.72*	8.80*	8.80**

Comparison:			
2004-2005 Actual Direct Costs	1,224,065.86	1,125,053.92	1,125,053.92
Indirect costs based on rate ** multiplied by actual direct costs	8,813.27	99,004.74	99,004.74
2004-2005 Actual Indirect Costs	36,375.91	135,387.85	135,387.85
2002-2003 Fixed Carry Forward	2,156.00	21,032.00	21,032.00
Total Indirect Costs	34,219.91	114,355.85	114,355.85
Over/(Under) Recovery	-25,406.64	-15,351.11	-15,351.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	36,375.91	135,387.85	135,387.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-25,406.64	-15,351.11	-15,351.11
Total Projected Indirect 2006-2007 (Numerator)	61,782.55	150,738.96	150,738.96
Direct Costs	1,224,065.86	1,125,053.92	1,125,053.92
Rate for 2006-2007 **	5.05*	13.40*	13.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 76000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sanilac ISD
175 East Aitken Road
Peck, MI 48466-9608

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	538,301.00	1,042,505.00	1,042,505.00
2002-2003 Fixed Carryforward	-476,989.00	-505,744.00	-505,744.00
Total Indirect Costs	1,015,290.00	1,548,249.00	1,548,249.00
2002-2003 Direct Costs	7,126,531.00	6,622,327.00	6,622,327.00
2004-2005 Rate	14.25*	23.38*	23.38**

Comparison:			
2004-2005 Actual Direct Costs	8,078,479.25	7,630,323.25	7,630,323.25
Indirect costs based on rate ** multiplied by actual direct costs	1,151,183.29	1,144,548.49	1,783,969.58
2004-2005 Actual Indirect Costs	336,486.62	784,642.62	784,642.62
2002-2003 Fixed Carry Forward	-476,989.00	-505,744.00	-505,744.00
Total Indirect Costs	813,475.62	1,290,386.62	1,290,386.62
Over/(Under) Recovery	337,707.67	-145,838.13	493,582.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	336,486.62	784,642.62	784,642.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	337,707.67	-145,838.13	493,582.96
Total Projected Indirect 2006-2007 (Numerator)	-1,221.05	930,480.75	291,059.66
Direct Costs	8,078,479.25	7,630,323.25	7,630,323.25
Rate for 2006-2007 **	0.00*	12.19*	3.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 76060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416-0160

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	127,756.00	937,587.00	937,587.00
2002-2003 Fixed Carryforward	0.00	-180,558.00	-180,558.00
Total Indirect Costs	127,756.00	1,118,145.00	1,118,145.00
2002-2003 Direct Costs	8,139,808.00	7,329,977.00	7,329,977.00
2004-2005 Rate	1.57*	15.25*	15.25**

Comparison:			
2004-2005 Actual Direct Costs	7,854,952.44	6,942,955.48	6,942,955.48
Indirect costs based on rate ** multiplied by actual direct costs	123,322.75	1,041,443.32	1,058,800.71
2004-2005 Actual Indirect Costs	305,963.39	1,217,960.35	1,217,960.35
2002-2003 Fixed Carry Forward	0.00	-180,558.00	-180,558.00
Total Indirect Costs	305,963.39	1,398,518.35	1,398,518.35
Over/(Under) Recovery	-182,640.64	-357,075.03	-339,717.64

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	305,963.39	1,217,960.35	1,217,960.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-182,640.64	-357,075.03	-339,717.64
Total Projected Indirect 2006-2007 (Numerator)	488,604.03	1,575,035.38	1,557,677.99
Direct Costs	7,854,952.44	6,942,955.48	6,942,955.48
Rate for 2006-2007 **	6.22*	22.69*	22.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 76070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Carsonville-Port Sanilac School District
100 N. Goetze Road
Carsonville, MI 48419-9745

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	87,106.00	684,874.00	684,874.00
2002-2003 Fixed Carryforward	68,817.00	-170,912.00	-170,912.00
Total Indirect Costs	18,289.00	855,786.00	855,786.00
2002-2003 Direct Costs	4,565,746.00	3,967,978.00	3,967,978.00
2004-2005 Rate	0.40*	21.57*	21.57**

Comparison:			
2004-2005 Actual Direct Costs	4,804,504.18	4,298,455.87	4,298,455.87
Indirect costs based on rate ** multiplied by actual direct costs	19,218.02	644,768.38	927,176.93
2004-2005 Actual Indirect Costs	115,764.07	621,812.38	621,812.38
2002-2003 Fixed Carry Forward	68,817.00	-170,912.00	-170,912.00
Total Indirect Costs	46,947.07	792,724.38	792,724.38
Over/(Under) Recovery	-27,729.05	-147,956.00	134,452.55

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	115,764.07	621,812.38	621,812.38
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-27,729.05	-147,956.00	134,452.55
Total Projected Indirect 2006-2007 (Numerator)	143,493.12	769,768.38	487,359.83
Direct Costs	4,804,504.18	4,298,455.87	4,298,455.87
Rate for 2006-2007 **	2.99*	17.91*	11.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 76080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Croswell-Lexington Community Schools
5407 E. Peck Road
Croswell, MI 48422-9108

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	275,974.00	2,050,999.00	2,050,999.00
2002-2003 Fixed Carryforward	32,991.00	-47,950.00	-47,950.00
Total Indirect Costs	242,983.00	2,098,949.00	2,098,949.00
2002-2003 Direct Costs	16,704,185.00	14,929,160.00	14,929,160.00
2004-2005 Rate	1.45*	14.06*	14.06**

Comparison:			
2004-2005 Actual Direct Costs	17,586,973.60	15,680,559.30	15,680,559.30
Indirect costs based on rate ** multiplied by actual direct costs	255,011.12	2,204,686.64	2,204,686.64
2004-2005 Actual Indirect Costs	448,854.22	2,355,268.52	2,355,268.52
2002-2003 Fixed Carry Forward	32,991.00	-47,950.00	-47,950.00
Total Indirect Costs	415,863.22	2,403,218.52	2,403,218.52
Over/(Under) Recovery	-160,852.10	-198,531.88	-198,531.88

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	448,854.22	2,355,268.52	2,355,268.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-160,852.10	-198,531.88	-198,531.88
Total Projected Indirect 2006-2007 (Numerator)	609,706.32	2,553,800.40	2,553,800.40
Direct Costs	17,586,973.60	15,680,559.30	15,680,559.30
Rate for 2006-2007 **	3.47*	16.29*	16.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 76090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Deckerville Community School District
2633 Black River Street
Deckerville, MI 48427-9320

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	3,505.00	512,339.00	512,339.00
2002-2003 Fixed Carryforward	-414.00	113,106.00	113,106.00
Total Indirect Costs	3,919.00	399,233.00	399,233.00
2002-2003 Direct Costs	6,182,356.00	5,673,522.00	5,673,522.00
2004-2005 Rate	0.06*	7.04*	7.04**

Comparison:			
2004-2005 Actual Direct Costs	6,026,463.77	5,508,674.67	5,508,674.67
Indirect costs based on rate ** multiplied by actual direct costs	3,615.88	387,810.70	387,810.70
2004-2005 Actual Indirect Costs	117,974.35	635,763.45	635,763.45
2002-2003 Fixed Carry Forward	-414.00	113,106.00	113,106.00
Total Indirect Costs	118,388.35	522,657.45	522,657.45
Over/(Under) Recovery	-114,772.47	-134,846.75	-134,846.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	117,974.35	635,763.45	635,763.45
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-114,772.47	-134,846.75	-134,846.75
Total Projected Indirect 2006-2007 (Numerator)	232,746.82	770,610.20	770,610.20
Direct Costs	6,026,463.77	5,508,674.67	5,508,674.67
Rate for 2006-2007 **	3.86*	13.99*	13.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 76140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marlette Community Schools
3051 Moore Street
Marlette, MI 48453-1399

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	251,551.00	1,145,127.00	1,145,127.00
2002-2003 Fixed Carryforward	-40,139.00	-178,082.00	-178,082.00
Total Indirect Costs	291,690.00	1,323,209.00	1,323,209.00
2002-2003 Direct Costs	9,972,273.00	9,078,697.00	9,078,697.00
2004-2005 Rate	2.93*	14.57*	14.57**

Comparison:			
2004-2005 Actual Direct Costs	10,394,533.52	9,487,355.63	9,487,355.63
Indirect costs based on rate ** multiplied by actual direct costs	304,559.83	1,382,307.72	1,382,307.72
2004-2005 Actual Indirect Costs	282,239.66	1,189,417.55	1,189,417.55
2002-2003 Fixed Carry Forward	-40,139.00	-178,082.00	-178,082.00
Total Indirect Costs	322,378.66	1,367,499.55	1,367,499.55
Over/(Under) Recovery	-17,818.83	14,808.17	14,808.17

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	282,239.66	1,189,417.55	1,189,417.55
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-17,818.83	14,808.17	14,808.17
Total Projected Indirect 2006-2007 (Numerator)	300,058.49	1,174,609.38	1,174,609.38
Direct Costs	10,394,533.52	9,487,355.63	9,487,355.63
Rate for 2006-2007 **	2.89*	12.38*	12.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 76180
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Peck Community School District
222 E. Lapeer Street
Peck, MI 48466-9645

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	440,825.00	440,825.00
2002-2003 Fixed Carryforward	0.00	-64,851.00	-64,851.00
Total Indirect Costs	0.00	505,676.00	505,676.00
2002-2003 Direct Costs	4,102,623.00	3,661,798.00	3,661,798.00
2004-2005 Rate	0.00*	13.81*	13.81**

Comparison:			
2004-2005 Actual Direct Costs	4,659,060.14	4,252,394.01	4,252,394.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	587,255.61	587,255.61
2004-2005 Actual Indirect Costs	2,265.24	408,931.37	408,931.37
2002-2003 Fixed Carry Forward	0.00	-64,851.00	-64,851.00
Total Indirect Costs	2,265.24	473,782.37	473,782.37
Over/(Under) Recovery	0.00	113,473.24	113,473.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,265.24	408,931.37	408,931.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	113,473.24	113,473.24
Total Projected Indirect 2006-2007 (Numerator)	2,265.24	295,458.13	295,458.13
Direct Costs	4,659,060.14	4,252,394.01	4,252,394.01
Rate for 2006-2007 **	0.05*	6.95*	6.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 76210
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Sandusky Community School District
191 Pine Tree Lane
Sandusky, MI 48471

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	167,708.00	1,221,375.00	1,221,375.00
2002-2003 Fixed Carryforward	-26,043.00	-77,208.00	-77,208.00
Total Indirect Costs	193,751.00	1,298,583.00	1,298,583.00
2002-2003 Direct Costs	10,280,508.00	9,226,841.00	9,226,841.00
2004-2005 Rate	1.88*	14.07*	14.07**

Comparison:			
2004-2005 Actual Direct Costs	9,936,855.42	8,853,339.17	8,853,339.17
Indirect costs based on rate ** multiplied by actual direct costs	186,812.88	1,245,664.82	1,245,664.82
2004-2005 Actual Indirect Costs	152,794.42	1,236,310.67	1,236,310.67
2002-2003 Fixed Carry Forward	-26,043.00	-77,208.00	-77,208.00
Total Indirect Costs	178,837.42	1,313,518.67	1,313,518.67
Over/(Under) Recovery	7,975.46	-67,853.85	-67,853.85

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	152,794.42	1,236,310.67	1,236,310.67
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	7,975.46	-67,853.85	-67,853.85
Total Projected Indirect 2006-2007 (Numerator)	144,818.96	1,304,164.52	1,304,164.52
Direct Costs	9,936,855.42	8,853,339.17	8,853,339.17
Rate for 2006-2007 **	1.46*	14.73*	14.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 77010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Manistique Area Schools
100 N. Cedar Street
Manistique, MI 49854-1248

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	212,316.00	1,290,350.00	1,290,350.00
2002-2003 Fixed Carryforward	3,774.00	-499,822.00	-499,822.00
Total Indirect Costs	208,542.00	1,790,172.00	1,790,172.00
2002-2003 Direct Costs	8,804,605.00	7,726,571.00	7,726,571.00
2004-2005 Rate	2.37*	23.17*	23.17**

Comparison:			
2004-2005 Actual Direct Costs	8,952,048.10	7,790,208.04	7,790,208.04
Indirect costs based on rate ** multiplied by actual direct costs	212,163.54	1,168,531.21	1,804,991.20
2004-2005 Actual Indirect Costs	193,763.89	1,355,603.95	1,355,603.95
2002-2003 Fixed Carry Forward	3,774.00	-499,822.00	-499,822.00
Total Indirect Costs	189,989.89	1,855,425.95	1,855,425.95
Over/(Under) Recovery	22,173.65	-686,894.74	-50,434.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	193,763.89	1,355,603.95	1,355,603.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	22,173.65	-686,894.74	-50,434.75
Total Projected Indirect 2006-2007 (Numerator)	171,590.24	2,042,498.69	1,406,038.70
Direct Costs	8,952,048.10	7,790,208.04	7,790,208.04
Rate for 2006-2007 **	1.92*	26.22*	18.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Shiawassee Regional ESD
1025 N. Shiawassee Street
Corunna, MI 48817-1151

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	467,416.00	1,121,892.00	1,121,892.00
2002-2003 Fixed Carryforward	53,145.00	52,517.00	52,517.00
Total Indirect Costs	414,271.00	1,069,375.00	1,069,375.00
2002-2003 Direct Costs	13,218,244.00	12,563,768.00	12,563,768.00
2004-2005 Rate	3.13*	8.51*	8.51**

Comparison:			
2004-2005 Actual Direct Costs	18,246,026.37	17,804,389.69	17,804,389.69
Indirect costs based on rate ** multiplied by actual direct costs	571,100.63	1,515,153.56	1,515,153.56
2004-2005 Actual Indirect Costs	853,344.83	1,294,981.51	1,294,981.51
2002-2003 Fixed Carry Forward	53,145.00	52,517.00	52,517.00
Total Indirect Costs	800,199.83	1,242,464.51	1,242,464.51
Over/(Under) Recovery	-229,099.20	272,689.05	272,689.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	853,344.83	1,294,981.51	1,294,981.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-229,099.20	272,689.05	272,689.05
Total Projected Indirect 2006-2007 (Numerator)	1,082,444.03	1,022,292.46	1,022,292.46
Direct Costs	18,246,026.37	17,804,389.69	17,804,389.69
Rate for 2006-2007 **	5.93*	5.74*	5.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Byron Area Schools
312 W. Maple Street
Byron, MI 48418-9797

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	139,402.00	1,048,509.00	1,048,509.00
2002-2003 Fixed Carryforward	-16,255.00	-266,844.00	-266,844.00
Total Indirect Costs	155,657.00	1,315,353.00	1,315,353.00
2002-2003 Direct Costs	8,416,624.00	7,507,517.00	7,507,517.00
2004-2005 Rate	1.85*	17.52*	17.52**

Comparison:			
2004-2005 Actual Direct Costs	9,431,814.89	8,445,337.98	8,445,337.98
Indirect costs based on rate ** multiplied by actual direct costs	174,488.58	1,266,800.70	1,479,623.21
2004-2005 Actual Indirect Costs	166,516.32	1,152,993.23	1,152,993.23
2002-2003 Fixed Carry Forward	-16,255.00	-266,844.00	-266,844.00
Total Indirect Costs	182,771.32	1,419,837.23	1,419,837.23
Over/(Under) Recovery	-8,282.74	-153,036.53	59,785.98

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	166,516.32	1,152,993.23	1,152,993.23
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-8,282.74	-153,036.53	59,785.98
Total Projected Indirect 2006-2007 (Numerator)	174,799.06	1,306,029.76	1,093,207.25
Direct Costs	9,431,814.89	8,445,337.98	8,445,337.98
Rate for 2006-2007 **	1.85*	15.46*	12.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Durand Area Schools
310 N. Saginaw Street
Durand, MI 48429-1237

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	237,485.00	1,414,013.00	1,414,013.00
2002-2003 Fixed Carryforward	-39,142.00	41,210.00	41,210.00
Total Indirect Costs	276,627.00	1,372,803.00	1,372,803.00
2002-2003 Direct Costs	14,348,105.00	13,171,577.00	13,171,577.00
2004-2005 Rate	1.93*	10.42*	10.42**

Comparison:			
2004-2005 Actual Direct Costs	14,640,483.75	13,426,543.13	13,426,543.13
Indirect costs based on rate ** multiplied by actual direct costs	282,561.34	1,399,045.79	1,399,045.79
2004-2005 Actual Indirect Costs	293,863.13	1,507,803.75	1,507,803.75
2002-2003 Fixed Carry Forward	-39,142.00	41,210.00	41,210.00
Total Indirect Costs	333,005.13	1,466,593.75	1,466,593.75
Over/(Under) Recovery	-50,443.79	-67,547.96	-67,547.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	293,863.13	1,507,803.75	1,507,803.75
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-50,443.79	-67,547.96	-67,547.96
Total Projected Indirect 2006-2007 (Numerator)	344,306.92	1,575,351.71	1,575,351.71
Direct Costs	14,640,483.75	13,426,543.13	13,426,543.13
Rate for 2006-2007 **	2.35*	11.73*	11.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Laingsburg Community School District
205 S. Woodhull St.
Laingsburg, MI 48848-9765

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	296,803.00	1,278,097.00	1,278,097.00
2002-2003 Fixed Carryforward	-23,907.00	-425,329.00	-425,329.00
Total Indirect Costs	320,710.00	1,703,426.00	1,703,426.00
2002-2003 Direct Costs	9,048,346.00	8,067,052.00	8,067,052.00
2004-2005 Rate	3.54*	21.12*	21.12**

Comparison:			
2004-2005 Actual Direct Costs	9,181,722.68	8,243,464.86	8,243,464.86
Indirect costs based on rate ** multiplied by actual direct costs	325,032.98	1,236,519.73	1,741,019.78
2004-2005 Actual Indirect Costs	359,957.11	1,298,214.93	1,298,214.93
2002-2003 Fixed Carry Forward	-23,907.00	-425,329.00	-425,329.00
Total Indirect Costs	383,864.11	1,723,543.93	1,723,543.93
Over/(Under) Recovery	-58,831.13	-487,024.20	17,475.85

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	359,957.11	1,298,214.93	1,298,214.93
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-58,831.13	-487,024.20	17,475.85
Total Projected Indirect 2006-2007 (Numerator)	418,788.24	1,785,239.13	1,280,739.08
Direct Costs	9,181,722.68	8,243,464.86	8,243,464.86
Rate for 2006-2007 **	4.56*	21.66*	15.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Morrice Area Schools
691 Purdy Lane
Morrice, MI 48857-9620

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	532,072.00	532,072.00
2002-2003 Fixed Carryforward	0.00	-52,209.00	-52,209.00
Total Indirect Costs	0.00	584,281.00	584,281.00
2002-2003 Direct Costs	5,292,352.00	4,760,280.00	4,760,280.00
2004-2005 Rate	0.00*	12.27*	12.27**

Comparison:			
2004-2005 Actual Direct Costs	5,420,738.58	4,908,095.70	4,908,095.70
Indirect costs based on rate ** multiplied by actual direct costs	0.00	602,223.34	602,223.34
2004-2005 Actual Indirect Costs	23,182.09	535,824.97	535,824.97
2002-2003 Fixed Carry Forward	0.00	-52,209.00	-52,209.00
Total Indirect Costs	23,182.09	588,033.97	588,033.97
Over/(Under) Recovery	0.00	14,189.37	14,189.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	23,182.09	535,824.97	535,824.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	14,189.37	14,189.37
Total Projected Indirect 2006-2007 (Numerator)	23,182.09	521,635.60	521,635.60
Direct Costs	5,420,738.58	4,908,095.70	4,908,095.70
Rate for 2006-2007 **	0.43*	10.63*	10.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460-0339

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	60,826.00	546,175.00	546,175.00
2002-2003 Fixed Carryforward	0.00	-85,272.00	-85,272.00
Total Indirect Costs	60,826.00	631,447.00	631,447.00
2002-2003 Direct Costs	5,318,465.00	4,833,116.00	4,833,116.00
2004-2005 Rate	1.14*	13.07*	13.07**

Comparison:			
2004-2005 Actual Direct Costs	5,493,991.52	4,945,274.68	4,945,274.68
Indirect costs based on rate ** multiplied by actual direct costs	62,631.50	646,347.40	646,347.40
2004-2005 Actual Indirect Costs	233,487.24	782,204.08	782,204.08
2002-2003 Fixed Carry Forward	0.00	-85,272.00	-85,272.00
Total Indirect Costs	233,487.24	867,476.08	867,476.08
Over/(Under) Recovery	-170,855.74	-221,128.68	-221,128.68

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	233,487.24	782,204.08	782,204.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-170,855.74	-221,128.68	-221,128.68
Total Projected Indirect 2006-2007 (Numerator)	404,342.98	1,003,332.76	1,003,332.76
Direct Costs	5,493,991.52	4,945,274.68	4,945,274.68
Rate for 2006-2007 **	7.36*	20.29*	20.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Perry Public School District
P.O. Box 900
Perry, MI 48872-0900

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	44,317.00	1,697,335.00	1,697,335.00
2002-2003 Fixed Carryforward	1,382.00	88,610.00	88,610.00
Total Indirect Costs	42,935.00	1,608,725.00	1,608,725.00
2002-2003 Direct Costs	14,348,648.00	12,695,630.00	12,695,630.00
2004-2005 Rate	0.30*	12.67*	12.67**

Comparison:			
2004-2005 Actual Direct Costs	14,061,287.15	12,582,244.21	12,582,244.21
Indirect costs based on rate ** multiplied by actual direct costs	42,183.86	1,594,170.34	1,594,170.34
2004-2005 Actual Indirect Costs	328,788.41	1,807,831.35	1,807,831.35
2002-2003 Fixed Carry Forward	1,382.00	88,610.00	88,610.00
Total Indirect Costs	327,406.41	1,719,221.35	1,719,221.35
Over/(Under) Recovery	-285,222.55	-125,051.01	-125,051.01

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	328,788.41	1,807,831.35	1,807,831.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-285,222.55	-125,051.01	-125,051.01
Total Projected Indirect 2006-2007 (Numerator)	614,010.96	1,932,882.36	1,932,882.36
Direct Costs	14,061,287.15	12,582,244.21	12,582,244.21
Rate for 2006-2007 **	4.37*	15.36*	15.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Corunna Public School District
106 S. Shiawassee Street
Corunna, MI 48817-1359

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	170,123.00	1,660,056.00	1,660,056.00
2002-2003 Fixed Carryforward	63,520.00	174,745.00	174,745.00
Total Indirect Costs	106,603.00	1,485,311.00	1,485,311.00
2002-2003 Direct Costs	15,388,444.00	13,898,511.00	13,898,511.00
2004-2005 Rate	0.69*	10.69*	10.69**

Comparison:			
2004-2005 Actual Direct Costs	16,916,424.94	15,114,703.98	15,114,703.98
Indirect costs based on rate ** multiplied by actual direct costs	116,723.33	1,615,761.86	1,615,761.86
2004-2005 Actual Indirect Costs	682,365.90	2,484,086.86	2,484,086.86
2002-2003 Fixed Carry Forward	63,520.00	174,745.00	174,745.00
Total Indirect Costs	618,845.90	2,309,341.86	2,309,341.86
Over/(Under) Recovery	-502,122.57	-693,580.00	-693,580.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	682,365.90	2,484,086.86	2,484,086.86
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-502,122.57	-693,580.00	-693,580.00
Total Projected Indirect 2006-2007 (Numerator)	1,184,488.47	3,177,666.86	3,177,666.86
Direct Costs	16,916,424.94	15,114,703.98	15,114,703.98
Rate for 2006-2007 **	7.00*	21.02*	21.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 78110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Owosso Public Schools
P.O. Box 340
Owosso, MI 48867-0340

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	748,068.00	3,581,578.00	3,581,578.00
2002-2003 Fixed Carryforward	-204,443.00	250,910.00	250,910.00
Total Indirect Costs	952,511.00	3,330,668.00	3,330,668.00
2002-2003 Direct Costs	28,886,166.00	26,052,656.00	26,052,656.00
2004-2005 Rate	3.30*	12.78*	12.78**

Comparison:			
2004-2005 Actual Direct Costs	31,009,412.26	27,919,582.78	27,919,582.78
Indirect costs based on rate ** multiplied by actual direct costs	1,023,310.60	3,568,122.68	3,568,122.68
2004-2005 Actual Indirect Costs	972,776.28	4,062,605.76	4,062,605.76
2002-2003 Fixed Carry Forward	-204,443.00	250,910.00	250,910.00
Total Indirect Costs	1,177,219.28	3,811,695.76	3,811,695.76
Over/(Under) Recovery	-153,908.68	-243,573.08	-243,573.08

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	972,776.28	4,062,605.76	4,062,605.76
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-153,908.68	-243,573.08	-243,573.08
Total Projected Indirect 2006-2007 (Numerator)	1,126,684.96	4,306,178.84	4,306,178.84
Direct Costs	31,009,412.26	27,919,582.78	27,919,582.78
Rate for 2006-2007 **	3.63*	15.42*	15.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Tuscola ISD
1385 Cleaver Road
Caro, MI 48723-9378

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	357,562.00	1,409,698.00	1,409,698.00
2002-2003 Fixed Carryforward	164,099.00	87,615.00	87,615.00
Total Indirect Costs	193,463.00	1,322,083.00	1,322,083.00
2002-2003 Direct Costs	18,211,016.00	17,158,880.00	17,158,880.00
2004-2005 Rate	1.06*	7.70*	7.70**

Comparison:			
2004-2005 Actual Direct Costs	19,018,338.84	17,913,434.62	17,913,434.62
Indirect costs based on rate ** multiplied by actual direct costs	201,594.39	1,379,334.47	1,379,334.47
2004-2005 Actual Indirect Costs	787,504.36	1,892,408.58	1,892,408.58
2002-2003 Fixed Carry Forward	164,099.00	87,615.00	87,615.00
Total Indirect Costs	623,405.36	1,804,793.58	1,804,793.58
Over/(Under) Recovery	-421,810.97	-425,459.11	-425,459.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	787,504.36	1,892,408.58	1,892,408.58
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-421,810.97	-425,459.11	-425,459.11
Total Projected Indirect 2006-2007 (Numerator)	1,209,315.33	2,317,867.69	2,317,867.69
Direct Costs	19,018,338.84	17,913,434.62	17,913,434.62
Rate for 2006-2007 **	6.36*	12.94*	12.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Akron-Fairgrove Schools
P.O. Box 217
Fairgrove, MI 48733-0217

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	45,520.00	432,931.00	432,931.00
2002-2003 Fixed Carryforward	5,214.00	-37,470.00	-37,470.00
Total Indirect Costs	40,306.00	470,401.00	470,401.00
2002-2003 Direct Costs	3,621,797.00	3,234,386.00	3,234,386.00
2004-2005 Rate	1.11*	14.54*	14.54**

Comparison:			
2004-2005 Actual Direct Costs	3,302,315.81	2,858,966.53	2,858,966.53
Indirect costs based on rate ** multiplied by actual direct costs	36,655.71	415,693.73	415,693.73
2004-2005 Actual Indirect Costs	87,151.61	530,500.89	530,500.89
2002-2003 Fixed Carry Forward	5,214.00	-37,470.00	-37,470.00
Total Indirect Costs	81,937.61	567,970.89	567,970.89
Over/(Under) Recovery	-45,281.90	-152,277.16	-152,277.16

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	87,151.61	530,500.89	530,500.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-45,281.90	-152,277.16	-152,277.16
Total Projected Indirect 2006-2007 (Numerator)	132,433.51	682,778.05	682,778.05
Direct Costs	3,302,315.81	2,858,966.53	2,858,966.53
Rate for 2006-2007 **	4.01*	23.88*	23.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Caro Community Schools
301 N. Hooper Street
Caro, MI 48723-1474

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	246,561.00	1,589,538.00	1,589,538.00
2002-2003 Fixed Carryforward	-58,091.00	-97,697.00	-97,697.00
Total Indirect Costs	304,652.00	1,687,235.00	1,687,235.00
2002-2003 Direct Costs	16,612,462.00	15,269,485.00	15,269,485.00
2004-2005 Rate	1.83*	11.05*	11.05**

Comparison:			
2004-2005 Actual Direct Costs	16,707,785.52	15,201,496.18	15,201,496.18
Indirect costs based on rate ** multiplied by actual direct costs	305,752.48	1,679,765.33	1,679,765.33
2004-2005 Actual Indirect Costs	262,355.25	1,768,644.59	1,768,644.59
2002-2003 Fixed Carry Forward	-58,091.00	-97,697.00	-97,697.00
Total Indirect Costs	320,446.25	1,866,341.59	1,866,341.59
Over/(Under) Recovery	-14,693.77	-186,576.26	-186,576.26

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	262,355.25	1,768,644.59	1,768,644.59
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-14,693.77	-186,576.26	-186,576.26
Total Projected Indirect 2006-2007 (Numerator)	277,049.02	1,955,220.85	1,955,220.85
Direct Costs	16,707,785.52	15,201,496.18	15,201,496.18
Rate for 2006-2007 **	1.66*	12.86*	12.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cass City Public Schools
4868 N. Seeger Street
Cass City, MI 48726-9401

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	10,696.00	1,225,108.00	1,225,108.00
2002-2003 Fixed Carryforward	27,714.00	82,375.00	82,375.00
Total Indirect Costs	-17,018.00	1,142,733.00	1,142,733.00
2002-2003 Direct Costs	11,297,152.00	10,082,740.00	10,082,740.00
2004-2005 Rate	0.00*	11.33*	11.33**

Comparison:			
2004-2005 Actual Direct Costs	11,709,433.84	10,646,298.91	10,646,298.91
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,206,225.67	1,206,225.67
2004-2005 Actual Indirect Costs	52,374.71	1,115,509.64	1,115,509.64
2002-2003 Fixed Carry Forward	27,714.00	82,375.00	82,375.00
Total Indirect Costs	24,660.71	1,033,134.64	1,033,134.64
Over/(Under) Recovery	0.00	173,091.03	173,091.03

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	52,374.71	1,115,509.64	1,115,509.64
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	173,091.03	173,091.03
Total Projected Indirect 2006-2007 (Numerator)	52,374.71	942,418.61	942,418.61
Direct Costs	11,709,433.84	10,646,298.91	10,646,298.91
Rate for 2006-2007 **	0.45*	8.85*	8.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Kingston Community School District
5790 State Street
Kingston, MI 48741-9524

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	641,000.00	641,000.00
2002-2003 Fixed Carryforward	0.00	-27,199.00	-27,199.00
Total Indirect Costs	0.00	668,199.00	668,199.00
2002-2003 Direct Costs	5,762,385.00	5,121,385.00	5,121,385.00
2004-2005 Rate	0.00*	13.05*	13.05**

Comparison:			
2004-2005 Actual Direct Costs	5,207,789.91	4,604,843.29	4,604,843.29
Indirect costs based on rate ** multiplied by actual direct costs	0.00	600,932.05	600,932.05
2004-2005 Actual Indirect Costs	142,931.45	745,878.07	745,878.07
2002-2003 Fixed Carry Forward	0.00	-27,199.00	-27,199.00
Total Indirect Costs	142,931.45	773,077.07	773,077.07
Over/(Under) Recovery	0.00	-172,145.02	-172,145.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	142,931.45	745,878.07	745,878.07
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-172,145.02	-172,145.02
Total Projected Indirect 2006-2007 (Numerator)	142,931.45	918,023.09	918,023.09
Direct Costs	5,207,789.91	4,604,843.29	4,604,843.29
Rate for 2006-2007 **	2.74*	19.94*	19.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mayville Community School District
6250 Fulton Street
Mayville, MI 48744-9103

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	265,182.00	1,124,863.00	1,124,863.00
2002-2003 Fixed Carryforward	-106,586.00	-113,423.00	-113,423.00
Total Indirect Costs	371,768.00	1,238,286.00	1,238,286.00
2002-2003 Direct Costs	8,270,098.00	7,410,417.00	7,410,417.00
2004-2005 Rate	4.50*	16.71*	16.71**

Comparison:			
2004-2005 Actual Direct Costs	8,529,111.70	7,719,465.03	7,719,465.03
Indirect costs based on rate ** multiplied by actual direct costs	383,810.03	1,157,919.75	1,289,922.61
2004-2005 Actual Indirect Costs	264,488.38	1,074,135.05	1,074,135.05
2002-2003 Fixed Carry Forward	-106,586.00	-113,423.00	-113,423.00
Total Indirect Costs	371,074.38	1,187,558.05	1,187,558.05
Over/(Under) Recovery	12,735.65	-29,638.30	102,364.56

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	264,488.38	1,074,135.05	1,074,135.05
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	12,735.65	-29,638.30	102,364.56
Total Projected Indirect 2006-2007 (Numerator)	251,752.73	1,103,773.35	971,770.49
Direct Costs	8,529,111.70	7,719,465.03	7,719,465.03
Rate for 2006-2007 **	2.95*	14.30*	12.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Millington Community Schools
8780 Dean Drive
Millington, MI 48746-2500

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	230,056.00	1,502,373.00	1,502,373.00
2002-2003 Fixed Carryforward	-41,010.00	-116,057.00	-116,057.00
Total Indirect Costs	271,066.00	1,618,430.00	1,618,430.00
2002-2003 Direct Costs	12,424,537.00	11,152,220.00	11,152,220.00
2004-2005 Rate	2.18*	14.51*	14.51**

Comparison:			
2004-2005 Actual Direct Costs	11,878,620.48	10,622,271.25	10,622,271.25
Indirect costs based on rate ** multiplied by actual direct costs	258,953.93	1,541,291.56	1,541,291.56
2004-2005 Actual Indirect Costs	363,553.57	1,619,902.80	1,619,902.80
2002-2003 Fixed Carry Forward	-41,010.00	-116,057.00	-116,057.00
Total Indirect Costs	404,563.57	1,735,959.80	1,735,959.80
Over/(Under) Recovery	-145,609.64	-194,668.24	-194,668.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	363,553.57	1,619,902.80	1,619,902.80
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-145,609.64	-194,668.24	-194,668.24
Total Projected Indirect 2006-2007 (Numerator)	509,163.21	1,814,571.04	1,814,571.04
Direct Costs	11,878,620.48	10,622,271.25	10,622,271.25
Rate for 2006-2007 **	4.29*	17.08*	17.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Reese Public Schools
P.O. Box 389
Reese, MI 48757-0389

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	76,984.00	899,221.00	899,221.00
2002-2003 Fixed Carryforward	-442.00	-88,832.00	-88,832.00
Total Indirect Costs	77,426.00	988,053.00	988,053.00
2002-2003 Direct Costs	7,959,851.00	7,137,614.00	7,137,614.00
2004-2005 Rate	0.97*	13.84*	13.84**

Comparison:			
2004-2005 Actual Direct Costs	8,487,668.44	7,582,360.86	7,582,360.86
Indirect costs based on rate ** multiplied by actual direct costs	82,330.38	1,049,398.74	1,049,398.74
2004-2005 Actual Indirect Costs	194,434.95	1,099,742.53	1,099,742.53
2002-2003 Fixed Carry Forward	-442.00	-88,832.00	-88,832.00
Total Indirect Costs	194,876.95	1,188,574.53	1,188,574.53
Over/(Under) Recovery	-112,546.57	-139,175.79	-139,175.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	194,434.95	1,099,742.53	1,099,742.53
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-112,546.57	-139,175.79	-139,175.79
Total Projected Indirect 2006-2007 (Numerator)	306,981.52	1,238,918.32	1,238,918.32
Direct Costs	8,487,668.44	7,582,360.86	7,582,360.86
Rate for 2006-2007 **	3.62*	16.34*	16.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79145
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Unionville-Sebewaing Area S.D.
2203 Wildner Road
Sebewaing, MI 48759-9506

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	219,768.00	917,527.00	917,527.00
2002-2003 Fixed Carryforward	-10,204.00	-188,135.00	-188,135.00
Total Indirect Costs	229,972.00	1,105,662.00	1,105,662.00
2002-2003 Direct Costs	6,396,782.00	5,699,023.00	5,699,023.00
2004-2005 Rate	3.60*	19.40*	19.40**

Comparison:			
2004-2005 Actual Direct Costs	6,580,393.55	5,816,077.54	5,816,077.54
Indirect costs based on rate ** multiplied by actual direct costs	236,894.17	872,411.63	1,128,319.04
2004-2005 Actual Indirect Costs	298,510.61	1,062,826.62	1,062,826.62
2002-2003 Fixed Carry Forward	-10,204.00	-188,135.00	-188,135.00
Total Indirect Costs	308,714.61	1,250,961.62	1,250,961.62
Over/(Under) Recovery	-71,820.44	-378,549.99	-122,642.58

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	298,510.61	1,062,826.62	1,062,826.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-71,820.44	-378,549.99	-122,642.58
Total Projected Indirect 2006-2007 (Numerator)	370,331.05	1,441,376.61	1,185,469.20
Direct Costs	6,580,393.55	5,816,077.54	5,816,077.54
Rate for 2006-2007 **	5.63*	24.78*	20.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 79150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Vassar Public Schools
220 Athletic Street
Vassar, MI 48768-1205

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	47,877.00	1,245,300.00	1,245,300.00
2002-2003 Fixed Carryforward	67,086.00	-22,140.00	-22,140.00
Total Indirect Costs	-19,209.00	1,267,440.00	1,267,440.00
2002-2003 Direct Costs	14,019,900.00	12,822,477.00	12,822,477.00
2004-2005 Rate	0.00*	9.88*	9.88**

Comparison:			
2004-2005 Actual Direct Costs	14,763,649.79	13,506,373.38	13,506,373.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,334,429.69	1,334,429.69
2004-2005 Actual Indirect Costs	237,312.90	1,494,589.31	1,494,589.31
2002-2003 Fixed Carry Forward	67,086.00	-22,140.00	-22,140.00
Total Indirect Costs	170,226.90	1,516,729.31	1,516,729.31
Over/(Under) Recovery	0.00	-182,299.62	-182,299.62

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	237,312.90	1,494,589.31	1,494,589.31
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-182,299.62	-182,299.62
Total Projected Indirect 2006-2007 (Numerator)	237,312.90	1,676,888.93	1,676,888.93
Direct Costs	14,763,649.79	13,506,373.38	13,506,373.38
Rate for 2006-2007 **	1.61*	12.42*	12.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Van Buren ISD
490 S. Paw Paw Street
Lawrence, MI 49064-9328

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,435,584.00	3,049,617.00	3,049,617.00
2002-2003 Fixed Carryforward	186,209.00	213,381.00	213,381.00
Total Indirect Costs	1,249,375.00	2,836,236.00	2,836,236.00
2002-2003 Direct Costs	24,228,693.00	22,614,660.00	22,614,660.00
2004-2005 Rate	5.16*	12.54*	12.54**

Comparison:			
2004-2005 Actual Direct Costs	26,902,843.63	25,288,835.31	25,288,835.31
Indirect costs based on rate ** multiplied by actual direct costs	1,388,186.73	3,171,219.95	3,171,219.95
2004-2005 Actual Indirect Costs	1,816,493.24	3,430,501.56	3,430,501.56
2002-2003 Fixed Carry Forward	186,209.00	213,381.00	213,381.00
Total Indirect Costs	1,630,284.24	3,217,120.56	3,217,120.56
Over/(Under) Recovery	-242,097.51	-45,900.61	-45,900.61

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,816,493.24	3,430,501.56	3,430,501.56
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-242,097.51	-45,900.61	-45,900.61
Total Projected Indirect 2006-2007 (Numerator)	2,058,590.75	3,476,402.17	3,476,402.17
Direct Costs	26,902,843.63	25,288,835.31	25,288,835.31
Rate for 2006-2007 **	7.65*	13.75*	13.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

South Haven Public Schools
554 Green Street
South Haven, MI 49090-1491

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	954,373.00	2,716,320.00	2,716,320.00
2002-2003 Fixed Carryforward	157,248.00	-1,997,273.00	-1,997,273.00
Total Indirect Costs	797,125.00	4,713,593.00	4,713,593.00
2002-2003 Direct Costs	16,694,473.00	14,932,526.00	14,932,526.00
2004-2005 Rate	4.77*	31.57*	31.57**

Comparison:			
2004-2005 Actual Direct Costs	17,348,339.61	15,461,310.30	15,461,310.30
Indirect costs based on rate ** multiplied by actual direct costs	827,515.80	2,319,196.55	3,865,327.58
2004-2005 Actual Indirect Costs	1,002,920.35	2,889,949.66	2,889,949.66
2002-2003 Fixed Carry Forward	157,248.00	-1,997,273.00	-1,997,273.00
Total Indirect Costs	845,672.35	4,887,222.66	4,887,222.66
Over/(Under) Recovery	-18,156.55	-2,568,026.11	-1,021,895.08

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,002,920.35	2,889,949.66	2,889,949.66
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-18,156.55	-2,568,026.11	-1,021,895.08
Total Projected Indirect 2006-2007 (Numerator)	1,021,076.90	5,457,975.77	3,911,844.74
Direct Costs	17,348,339.61	15,461,310.30	15,461,310.30
Rate for 2006-2007 **	5.89*	35.30*	25.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bangor Public Schools (Van Buren)
801 W. Arlington Street
Bangor, MI 49013-1108

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	124,145.00	1,323,280.00	1,323,280.00
2002-2003 Fixed Carryforward	0.00	-194,708.00	-194,708.00
Total Indirect Costs	124,145.00	1,517,988.00	1,517,988.00
2002-2003 Direct Costs	13,458,325.00	12,259,190.00	12,259,190.00
2004-2005 Rate	0.92*	12.38*	12.38**

Comparison:			
2004-2005 Actual Direct Costs	12,844,797.65	11,530,959.31	11,530,959.31
Indirect costs based on rate ** multiplied by actual direct costs	118,172.14	1,427,532.76	1,427,532.76
2004-2005 Actual Indirect Costs	128,969.01	1,442,807.35	1,442,807.35
2002-2003 Fixed Carry Forward	0.00	-194,708.00	-194,708.00
Total Indirect Costs	128,969.01	1,637,515.35	1,637,515.35
Over/(Under) Recovery	-10,796.87	-209,982.59	-209,982.59

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	128,969.01	1,442,807.35	1,442,807.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-10,796.87	-209,982.59	-209,982.59
Total Projected Indirect 2006-2007 (Numerator)	139,765.88	1,652,789.94	1,652,789.94
Direct Costs	12,844,797.65	11,530,959.31	11,530,959.31
Rate for 2006-2007 **	1.09*	14.33*	14.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Covert Public Schools
35323 M-140 Highway
Covert, MI 49043-9701

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	1,213,716.00	1,213,716.00
2002-2003 Fixed Carryforward	0.00	-426,032.00	-426,032.00
Total Indirect Costs	0.00	1,639,748.00	1,639,748.00
2002-2003 Direct Costs	8,893,815.00	7,680,099.00	7,680,099.00
2004-2005 Rate	0.00*	21.35*	21.35**

Comparison:			
2004-2005 Actual Direct Costs	9,778,993.16	8,463,348.97	8,463,348.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,269,502.35	1,806,925.01
2004-2005 Actual Indirect Costs	325,334.70	1,640,978.89	1,640,978.89
2002-2003 Fixed Carry Forward	0.00	-426,032.00	-426,032.00
Total Indirect Costs	325,334.70	2,067,010.89	2,067,010.89
Over/(Under) Recovery	0.00	-797,508.54	-260,085.88

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	325,334.70	1,640,978.89	1,640,978.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-797,508.54	-260,085.88
Total Projected Indirect 2006-2007 (Numerator)	325,334.70	2,438,487.43	1,901,064.77
Direct Costs	9,778,993.16	8,463,348.97	8,463,348.97
Rate for 2006-2007 **	3.33*	28.81*	22.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Decatur Public Schools
110 Cedar Street
Decatur, MI 49045-1391

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	133,090.00	1,100,218.00	1,100,218.00
2002-2003 Fixed Carryforward	123,440.00	-73,819.00	-73,819.00
Total Indirect Costs	9,650.00	1,174,037.00	1,174,037.00
2002-2003 Direct Costs	8,938,324.00	7,971,196.00	7,971,196.00
2004-2005 Rate	0.11*	14.73*	14.73**

Comparison:			
2004-2005 Actual Direct Costs	8,591,174.33	7,646,910.32	7,646,910.32
Indirect costs based on rate ** multiplied by actual direct costs	9,450.29	1,126,389.89	1,126,389.89
2004-2005 Actual Indirect Costs	308,079.01	1,252,343.02	1,252,343.02
2002-2003 Fixed Carry Forward	123,440.00	-73,819.00	-73,819.00
Total Indirect Costs	184,639.01	1,326,162.02	1,326,162.02
Over/(Under) Recovery	-175,188.72	-199,772.13	-199,772.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	308,079.01	1,252,343.02	1,252,343.02
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-175,188.72	-199,772.13	-199,772.13
Total Projected Indirect 2006-2007 (Numerator)	483,267.73	1,452,115.15	1,452,115.15
Direct Costs	8,591,174.33	7,646,910.32	7,646,910.32
Rate for 2006-2007 **	5.63*	18.99*	18.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026-0217

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	126,351.00	1,349,541.00	1,349,541.00
2002-2003 Fixed Carryforward	-6,132.00	-174,930.00	-174,930.00
Total Indirect Costs	132,483.00	1,524,471.00	1,524,471.00
2002-2003 Direct Costs	11,207,757.00	9,984,567.00	9,984,567.00
2004-2005 Rate	1.18*	15.27*	15.27**

Comparison:			
2004-2005 Actual Direct Costs	11,235,554.27	9,939,409.90	9,939,409.90
Indirect costs based on rate ** multiplied by actual direct costs	132,579.54	1,490,911.49	1,517,747.89
2004-2005 Actual Indirect Costs	217,798.14	1,513,942.51	1,513,942.51
2002-2003 Fixed Carry Forward	-6,132.00	-174,930.00	-174,930.00
Total Indirect Costs	223,930.14	1,688,872.51	1,688,872.51
Over/(Under) Recovery	-91,350.60	-197,961.02	-171,124.62

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	217,798.14	1,513,942.51	1,513,942.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-91,350.60	-197,961.02	-171,124.62
Total Projected Indirect 2006-2007 (Numerator)	309,148.74	1,711,903.53	1,685,067.13
Direct Costs	11,235,554.27	9,939,409.90	9,939,409.90
Rate for 2006-2007 **	2.75*	17.22*	16.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gobles Public School District
P.O. Box 412
Gobles, MI 49055-0412

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	27,237.00	565,397.00	565,397.00
2002-2003 Fixed Carryforward	0.00	64,251.00	64,251.00
Total Indirect Costs	27,237.00	501,146.00	501,146.00
2002-2003 Direct Costs	6,998,229.00	6,460,069.00	6,460,069.00
2004-2005 Rate	0.39*	7.76*	7.76**

Comparison:			
2004-2005 Actual Direct Costs	7,804,879.40	7,063,958.49	7,063,958.49
Indirect costs based on rate ** multiplied by actual direct costs	30,439.03	548,163.18	548,163.18
2004-2005 Actual Indirect Costs	5,235.00	746,155.91	746,155.91
2002-2003 Fixed Carry Forward	0.00	64,251.00	64,251.00
Total Indirect Costs	5,235.00	681,904.91	681,904.91
Over/(Under) Recovery	25,204.03	-133,741.73	-133,741.73

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,235.00	746,155.91	746,155.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	25,204.03	-133,741.73	-133,741.73
Total Projected Indirect 2006-2007 (Numerator)	-19,969.03	879,897.64	879,897.64
Direct Costs	7,804,879.40	7,063,958.49	7,063,958.49
Rate for 2006-2007 **	0.00*	12.46*	12.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hartford Public School District
115-B School Street
Hartford, MI 49057-1183

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	321,473.00	1,209,186.00	1,209,186.00
2002-2003 Fixed Carryforward	-27,490.00	-64,839.00	-64,839.00
Total Indirect Costs	348,963.00	1,274,025.00	1,274,025.00
2002-2003 Direct Costs	11,848,462.00	10,960,749.00	10,960,749.00
2004-2005 Rate	2.95*	11.62*	11.62**

Comparison:			
2004-2005 Actual Direct Costs	12,330,859.25	11,404,215.68	11,404,215.68
Indirect costs based on rate ** multiplied by actual direct costs	363,760.35	1,325,169.86	1,325,169.86
2004-2005 Actual Indirect Costs	342,916.82	1,269,560.39	1,269,560.39
2002-2003 Fixed Carry Forward	-27,490.00	-64,839.00	-64,839.00
Total Indirect Costs	370,406.82	1,334,399.39	1,334,399.39
Over/(Under) Recovery	-6,646.47	-9,229.53	-9,229.53

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	342,916.82	1,269,560.39	1,269,560.39
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-6,646.47	-9,229.53	-9,229.53
Total Projected Indirect 2006-2007 (Numerator)	349,563.29	1,278,789.92	1,278,789.92
Direct Costs	12,330,859.25	11,404,215.68	11,404,215.68
Rate for 2006-2007 **	2.83*	11.21*	11.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lawrence Public School District
650 W. St. Joseph Street
Lawrence, MI 49064-9323

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	143,973.00	742,328.00	742,328.00
2002-2003 Fixed Carryforward	15,836.00	-25,104.00	-25,104.00
Total Indirect Costs	128,137.00	767,432.00	767,432.00
2002-2003 Direct Costs	5,688,878.00	5,090,523.00	5,090,523.00
2004-2005 Rate	2.25*	15.08*	15.08**

Comparison:			
2004-2005 Actual Direct Costs	5,566,010.96	5,045,161.82	5,045,161.82
Indirect costs based on rate ** multiplied by actual direct costs	125,235.25	756,774.27	760,810.40
2004-2005 Actual Indirect Costs	338,272.47	859,121.61	859,121.61
2002-2003 Fixed Carry Forward	15,836.00	-25,104.00	-25,104.00
Total Indirect Costs	322,436.47	884,225.61	884,225.61
Over/(Under) Recovery	-197,201.22	-127,451.34	-123,415.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	338,272.47	859,121.61	859,121.61
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-197,201.22	-127,451.34	-123,415.21
Total Projected Indirect 2006-2007 (Numerator)	535,473.69	986,572.95	982,536.82
Direct Costs	5,566,010.96	5,045,161.82	5,045,161.82
Rate for 2006-2007 **	9.62*	19.55*	19.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	224,002.00	966,091.00	966,091.00
2002-2003 Fixed Carryforward	-36,548.00	-29,059.00	-29,059.00
Total Indirect Costs	260,550.00	995,150.00	995,150.00
2002-2003 Direct Costs	7,722,958.00	6,980,869.00	6,980,869.00
2004-2005 Rate	3.37*	14.26*	14.26**

Comparison:			
2004-2005 Actual Direct Costs	7,271,537.17	6,334,320.57	6,334,320.57
Indirect costs based on rate ** multiplied by actual direct costs	245,050.80	903,274.11	903,274.11
2004-2005 Actual Indirect Costs	518,930.90	1,456,147.50	1,456,147.50
2002-2003 Fixed Carry Forward	-36,548.00	-29,059.00	-29,059.00
Total Indirect Costs	555,478.90	1,485,206.50	1,485,206.50
Over/(Under) Recovery	-310,428.10	-581,932.39	-581,932.39

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	518,930.90	1,456,147.50	1,456,147.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-310,428.10	-581,932.39	-581,932.39
Total Projected Indirect 2006-2007 (Numerator)	829,359.00	2,038,079.89	2,038,079.89
Direct Costs	7,271,537.17	6,334,320.57	6,334,320.57
Rate for 2006-2007 **	11.41*	32.18*	32.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mattawan Consolidated School
56720 Murray Street
Mattawan, MI 49071-9567

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	378,669.00	2,409,019.00	2,409,019.00
2002-2003 Fixed Carryforward	66,584.00	116,246.00	116,246.00
Total Indirect Costs	312,085.00	2,292,773.00	2,292,773.00
2002-2003 Direct Costs	23,446,537.00	21,416,187.00	21,416,187.00
2004-2005 Rate	1.33*	10.71*	10.71**

Comparison:			
2004-2005 Actual Direct Costs	23,692,825.68	21,736,727.48	21,736,727.48
Indirect costs based on rate ** multiplied by actual direct costs	315,114.58	2,328,003.51	2,328,003.51
2004-2005 Actual Indirect Costs	1,173,343.48	3,129,441.68	3,129,441.68
2002-2003 Fixed Carry Forward	66,584.00	116,246.00	116,246.00
Total Indirect Costs	1,106,759.48	3,013,195.68	3,013,195.68
Over/(Under) Recovery	-791,644.90	-685,192.17	-685,192.17

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,173,343.48	3,129,441.68	3,129,441.68
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-791,644.90	-685,192.17	-685,192.17
Total Projected Indirect 2006-2007 (Numerator)	1,964,988.38	3,814,633.85	3,814,633.85
Direct Costs	23,692,825.68	21,736,727.48	21,736,727.48
Rate for 2006-2007 **	8.29*	17.55*	17.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Paw Paw Public School District
119 Johnson Street
Paw Paw, MI 49079-1093

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	392,383.00	1,943,312.00	1,943,312.00
2002-2003 Fixed Carryforward	122,391.00	-172,084.00	-172,084.00
Total Indirect Costs	269,992.00	2,115,396.00	2,115,396.00
2002-2003 Direct Costs	16,049,425.00	14,498,496.00	14,498,496.00
2004-2005 Rate	1.68*	14.59*	14.59**

Comparison:			
2004-2005 Actual Direct Costs	17,412,581.63	15,706,065.67	15,706,065.67
Indirect costs based on rate ** multiplied by actual direct costs	292,531.37	2,291,514.98	2,291,514.98
2004-2005 Actual Indirect Costs	454,678.55	2,161,194.51	2,161,194.51
2002-2003 Fixed Carry Forward	122,391.00	-172,084.00	-172,084.00
Total Indirect Costs	332,287.55	2,333,278.51	2,333,278.51
Over/(Under) Recovery	-39,756.18	-41,763.53	-41,763.53

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	454,678.55	2,161,194.51	2,161,194.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-39,756.18	-41,763.53	-41,763.53
Total Projected Indirect 2006-2007 (Numerator)	494,434.73	2,202,958.04	2,202,958.04
Direct Costs	17,412,581.63	15,706,065.67	15,706,065.67
Rate for 2006-2007 **	2.84*	14.03*	14.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 80240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bangor Township S/D #8
35594 66th Street
Bangor, MI 49013-9639

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	11,203.00	11,203.00
2002-2003 Fixed Carryforward	0.00	-705.00	-705.00
Total Indirect Costs	0.00	11,908.00	11,908.00
2002-2003 Direct Costs	123,066.00	111,863.00	111,863.00
2004-2005 Rate	0.00*	10.65*	10.65**

Comparison:			
2004-2005 Actual Direct Costs	133,819.89	124,311.40	124,311.40
Indirect costs based on rate ** multiplied by actual direct costs	0.00	13,239.16	13,239.16
2004-2005 Actual Indirect Costs	1,886.00	11,394.49	11,394.49
2002-2003 Fixed Carry Forward	0.00	-705.00	-705.00
Total Indirect Costs	1,886.00	12,099.49	12,099.49
Over/(Under) Recovery	0.00	1,139.67	1,139.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,886.00	11,394.49	11,394.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	1,139.67	1,139.67
Total Projected Indirect 2006-2007 (Numerator)	1,886.00	10,254.82	10,254.82
Direct Costs	133,819.89	124,311.40	124,311.40
Rate for 2006-2007 **	1.41*	8.25*	8.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106-1406

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,068,436.00	3,700,513.00	3,700,513.00
2002-2003 Fixed Carryforward	-496,718.00	-3,090,334.00	-3,090,334.00
Total Indirect Costs	2,565,154.00	6,790,847.00	6,790,847.00
2002-2003 Direct Costs	17,029,292.00	15,397,215.00	15,397,215.00
2004-2005 Rate	15.06*	44.10*	44.10**

Comparison:			
2004-2005 Actual Direct Costs	16,211,847.34	14,582,641.21	14,582,641.21
Indirect costs based on rate ** multiplied by actual direct costs	2,431,777.10	2,187,396.18	3,645,660.30
2004-2005 Actual Indirect Costs	2,208,245.97	3,837,452.10	3,837,452.10
2002-2003 Fixed Carry Forward	-496,718.00	-3,090,334.00	-3,090,334.00
Total Indirect Costs	2,704,963.97	6,927,786.10	6,927,786.10
Over/(Under) Recovery	-273,186.87	-4,740,389.92	-3,282,125.80

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,208,245.97	3,837,452.10	3,837,452.10
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-273,186.87	-4,740,389.92	-3,282,125.80
Total Projected Indirect 2006-2007 (Numerator)	2,481,432.84	8,577,842.02	7,119,577.90
Direct Costs	16,211,847.34	14,582,641.21	14,582,641.21
Rate for 2006-2007 **	15.31*	58.82*	48.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106-1188

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	4,022,786.00	18,866,856.00	18,866,856.00
2002-2003 Fixed Carryforward	1,749,153.00	-5,162,316.00	-5,162,316.00
Total Indirect Costs	2,273,633.00	24,029,172.00	24,029,172.00
2002-2003 Direct Costs	160,286,962.00	145,442,892.00	145,442,892.00
2004-2005 Rate	1.42*	16.52*	16.52**

Comparison:			
2004-2005 Actual Direct Costs	182,760,844.68	165,967,959.16	165,967,959.16
Indirect costs based on rate ** multiplied by actual direct costs	2,595,203.99	24,895,193.87	27,417,906.85
2004-2005 Actual Indirect Costs	4,882,507.07	21,675,392.59	21,675,392.59
2002-2003 Fixed Carry Forward	1,749,153.00	-5,162,316.00	-5,162,316.00
Total Indirect Costs	3,133,354.07	26,837,708.59	26,837,708.59
Over/(Under) Recovery	-538,150.08	-1,942,514.72	580,198.26

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	4,882,507.07	21,675,392.59	21,675,392.59
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-538,150.08	-1,942,514.72	580,198.26
Total Projected Indirect 2006-2007 (Numerator)	5,420,657.15	23,617,907.31	21,095,194.33
Direct Costs	182,760,844.68	165,967,959.16	165,967,959.16
Rate for 2006-2007 **	2.97*	14.23*	12.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

School District of Ypsilanti
1885 Packard Road
Ypsilanti, MI 48197-1846

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	984,433.00	6,458,644.00	6,458,644.00
2002-2003 Fixed Carryforward	-206,737.00	-1,025,605.00	-1,025,605.00
Total Indirect Costs	1,191,170.00	7,484,249.00	7,484,249.00
2002-2003 Direct Costs	47,711,402.00	42,237,191.00	42,237,191.00
2004-2005 Rate	2.50*	17.72*	17.72**

Comparison:			
2004-2005 Actual Direct Costs	50,979,948.00	45,490,707.52	45,490,707.52
Indirect costs based on rate ** multiplied by actual direct costs	1,274,498.70	6,823,606.13	8,060,953.37
2004-2005 Actual Indirect Costs	737,648.01	6,226,888.49	6,226,888.49
2002-2003 Fixed Carry Forward	-206,737.00	-1,025,605.00	-1,025,605.00
Total Indirect Costs	944,385.01	7,252,493.49	7,252,493.49
Over/(Under) Recovery	330,113.69	-428,887.36	808,459.88

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	737,648.01	6,226,888.49	6,226,888.49
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	330,113.69	-428,887.36	808,459.88
Total Projected Indirect 2006-2007 (Numerator)	407,534.32	6,655,775.85	5,418,428.61
Direct Costs	50,979,948.00	45,490,707.52	45,490,707.52
Rate for 2006-2007 **	0.80*	14.63*	11.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Chelsea School District
500 E. Washington Street
Chelsea, MI 48118-1144

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,094,020.00	3,968,448.00	3,968,448.00
2002-2003 Fixed Carryforward	-19,005.00	-2,345,961.00	-2,345,961.00
Total Indirect Costs	1,113,025.00	6,314,409.00	6,314,409.00
2002-2003 Direct Costs	24,154,999.00	21,280,571.00	21,280,571.00
2004-2005 Rate	4.61*	29.67*	29.67**

Comparison:			
2004-2005 Actual Direct Costs	24,631,272.10	21,766,673.09	21,766,673.09
Indirect costs based on rate ** multiplied by actual direct costs	1,135,501.64	3,265,000.96	5,441,668.27
2004-2005 Actual Indirect Costs	836,875.39	3,701,474.40	3,701,474.40
2002-2003 Fixed Carry Forward	-19,005.00	-2,345,961.00	-2,345,961.00
Total Indirect Costs	855,880.39	6,047,435.40	6,047,435.40
Over/(Under) Recovery	279,621.25	-2,782,434.44	-605,767.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	836,875.39	3,701,474.40	3,701,474.40
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	279,621.25	-2,782,434.44	-605,767.13
Total Projected Indirect 2006-2007 (Numerator)	557,254.14	6,483,908.84	4,307,241.53
Direct Costs	24,631,272.10	21,766,673.09	21,766,673.09
Rate for 2006-2007 **	2.26*	29.79*	19.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dexter Community School District
7714 Ann Arbor Street
Dexter, MI 48130-1534

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	340,408.00	3,612,207.00	3,612,207.00
2002-2003 Fixed Carryforward	387,604.00	-299,764.00	-299,764.00
Total Indirect Costs	-47,196.00	3,911,971.00	3,911,971.00
2002-2003 Direct Costs	28,217,509.00	24,945,710.00	24,945,710.00
2004-2005 Rate	0.00*	15.68*	15.68**

Comparison:			
2004-2005 Actual Direct Costs	30,401,282.45	27,282,524.01	27,282,524.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	4,092,378.60	4,277,899.76
2004-2005 Actual Indirect Costs	589,039.16	3,707,797.60	3,707,797.60
2002-2003 Fixed Carry Forward	387,604.00	-299,764.00	-299,764.00
Total Indirect Costs	201,435.16	4,007,561.60	4,007,561.60
Over/(Under) Recovery	0.00	84,817.00	270,338.16

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	589,039.16	3,707,797.60	3,707,797.60
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	84,817.00	270,338.16
Total Projected Indirect 2006-2007 (Numerator)	589,039.16	3,622,980.60	3,437,459.44
Direct Costs	30,401,282.45	27,282,524.01	27,282,524.01
Rate for 2006-2007 **	1.94*	13.28*	12.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lincoln Consolidated School District
8970 Whittaker Road
Ypsilanti, MI 48197-9716

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	648,672.00	4,770,542.00	4,770,542.00
2002-2003 Fixed Carryforward	-44,233.00	-357,833.00	-357,833.00
Total Indirect Costs	692,905.00	5,128,375.00	5,128,375.00
2002-2003 Direct Costs	36,136,850.00	32,014,980.00	32,014,980.00
2004-2005 Rate	1.92*	16.02*	16.02**

Comparison:			
2004-2005 Actual Direct Costs	41,386,406.90	36,826,137.45	36,826,137.45
Indirect costs based on rate ** multiplied by actual direct costs	794,619.01	5,523,920.62	5,899,547.22
2004-2005 Actual Indirect Costs	1,463,632.56	6,023,902.01	6,023,902.01
2002-2003 Fixed Carry Forward	-44,233.00	-357,833.00	-357,833.00
Total Indirect Costs	1,507,865.56	6,381,735.01	6,381,735.01
Over/(Under) Recovery	-713,246.55	-857,814.39	-482,187.79

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,463,632.56	6,023,902.01	6,023,902.01
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-713,246.55	-857,814.39	-482,187.79
Total Projected Indirect 2006-2007 (Numerator)	2,176,879.11	6,881,716.40	6,506,089.80
Direct Costs	41,386,406.90	36,826,137.45	36,826,137.45
Rate for 2006-2007 **	5.26*	18.69*	17.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Manchester Community Schools
410 City Road
Manchester, MI 48158-9588

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	128,086.00	1,165,600.00	1,165,600.00
2002-2003 Fixed Carryforward	-110,823.00	-147,572.00	-147,572.00
Total Indirect Costs	238,909.00	1,313,172.00	1,313,172.00
2002-2003 Direct Costs	9,590,330.00	8,552,816.00	8,552,816.00
2004-2005 Rate	2.49*	15.35*	15.35**

Comparison:			
2004-2005 Actual Direct Costs	10,831,388.73	9,551,216.17	9,551,216.17
Indirect costs based on rate ** multiplied by actual direct costs	269,701.58	1,432,682.43	1,466,111.68
2004-2005 Actual Indirect Costs	208,025.79	1,488,198.35	1,488,198.35
2002-2003 Fixed Carry Forward	-110,823.00	-147,572.00	-147,572.00
Total Indirect Costs	318,848.79	1,635,770.35	1,635,770.35
Over/(Under) Recovery	-49,147.21	-203,087.92	-169,658.67

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	208,025.79	1,488,198.35	1,488,198.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-49,147.21	-203,087.92	-169,658.67
Total Projected Indirect 2006-2007 (Numerator)	257,173.00	1,691,286.27	1,657,857.02
Direct Costs	10,831,388.73	9,551,216.17	9,551,216.17
Rate for 2006-2007 **	2.37*	17.71*	17.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Milan Area Schools
100 Big Red Drive
Milan, MI 48160-1582

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	187,399.00	2,131,543.00	2,131,543.00
2002-2003 Fixed Carryforward	42,924.00	-254,686.00	-254,686.00
Total Indirect Costs	144,475.00	2,386,229.00	2,386,229.00
2002-2003 Direct Costs	17,854,531.00	15,910,387.00	15,910,387.00
2004-2005 Rate	0.81*	15.00*	15.00**

Comparison:			
2004-2005 Actual Direct Costs	18,418,061.92	15,994,083.56	15,994,083.56
Indirect costs based on rate ** multiplied by actual direct costs	149,186.30	2,399,112.53	2,399,112.53
2004-2005 Actual Indirect Costs	288,169.59	2,712,147.95	2,712,147.95
2002-2003 Fixed Carry Forward	42,924.00	-254,686.00	-254,686.00
Total Indirect Costs	245,245.59	2,966,833.95	2,966,833.95
Over/(Under) Recovery	-96,059.29	-567,721.42	-567,721.42

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	288,169.59	2,712,147.95	2,712,147.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-96,059.29	-567,721.42	-567,721.42
Total Projected Indirect 2006-2007 (Numerator)	384,228.88	3,279,869.37	3,279,869.37
Direct Costs	18,418,061.92	15,994,083.56	15,994,083.56
Rate for 2006-2007 **	2.09*	20.51*	20.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Saline Area Schools
200 N. Ann Arbor Street
Saline, MI 48176-1168

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	656,622.00	4,053,124.00	4,053,124.00
2002-2003 Fixed Carryforward	-21,220.00	215,635.00	215,635.00
Total Indirect Costs	677,842.00	3,837,489.00	3,837,489.00
2002-2003 Direct Costs	41,180,848.00	37,784,346.00	37,784,346.00
2004-2005 Rate	1.65*	10.16*	10.16**

Comparison:			
2004-2005 Actual Direct Costs	47,511,723.15	43,071,543.07	43,071,543.07
Indirect costs based on rate ** multiplied by actual direct costs	783,943.43	4,376,068.78	4,376,068.78
2004-2005 Actual Indirect Costs	974,854.66	5,415,034.74	5,415,034.74
2002-2003 Fixed Carry Forward	-21,220.00	215,635.00	215,635.00
Total Indirect Costs	996,074.66	5,199,399.74	5,199,399.74
Over/(Under) Recovery	-212,131.23	-823,330.96	-823,330.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	974,854.66	5,415,034.74	5,415,034.74
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-212,131.23	-823,330.96	-823,330.96
Total Projected Indirect 2006-2007 (Numerator)	1,186,985.89	6,238,365.70	6,238,365.70
Direct Costs	47,511,723.15	43,071,543.07	43,071,543.07
Rate for 2006-2007 **	2.50*	14.48*	14.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Whitmore Lake Public Schools
8845 Whitmore Lake Road
Whitmore Lake, MI 48189

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	245,952.00	1,018,942.00	1,018,942.00
2002-2003 Fixed Carryforward	-150,661.00	-225,653.00	-225,653.00
Total Indirect Costs	396,613.00	1,244,595.00	1,244,595.00
2002-2003 Direct Costs	9,926,153.00	9,153,163.00	9,153,163.00
2004-2005 Rate	4.00*	13.60*	13.60**

Comparison:			
2004-2005 Actual Direct Costs	10,746,638.14	9,828,261.03	9,828,261.03
Indirect costs based on rate ** multiplied by actual direct costs	429,865.53	1,336,643.50	1,336,643.50
2004-2005 Actual Indirect Costs	323,505.37	1,241,882.48	1,241,882.48
2002-2003 Fixed Carry Forward	-150,661.00	-225,653.00	-225,653.00
Total Indirect Costs	474,166.37	1,467,535.48	1,467,535.48
Over/(Under) Recovery	-44,300.84	-130,891.98	-130,891.98

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	323,505.37	1,241,882.48	1,241,882.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-44,300.84	-130,891.98	-130,891.98
Total Projected Indirect 2006-2007 (Numerator)	367,806.21	1,372,774.46	1,372,774.46
Direct Costs	10,746,638.14	9,828,261.03	9,828,261.03
Rate for 2006-2007 **	3.42*	13.97*	13.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Willow Run Community Schools
2171 E. Michigan Avenue
Ypsilanti, MI 48198-6049

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,189,069.00	4,099,489.00	4,099,489.00
2002-2003 Fixed Carryforward	85,495.00	-907,798.00	-907,798.00
Total Indirect Costs	1,103,574.00	5,007,287.00	5,007,287.00
2002-2003 Direct Costs	30,321,104.00	27,410,684.00	27,410,684.00
2004-2005 Rate	3.64*	18.27*	18.27**

Comparison:			
2004-2005 Actual Direct Costs	29,267,468.33	25,574,447.84	25,574,447.84
Indirect costs based on rate ** multiplied by actual direct costs	1,065,335.85	3,836,167.18	4,672,451.62
2004-2005 Actual Indirect Costs	2,051,369.36	5,744,389.85	5,744,389.85
2002-2003 Fixed Carry Forward	85,495.00	-907,798.00	-907,798.00
Total Indirect Costs	1,965,874.36	6,652,187.85	6,652,187.85
Over/(Under) Recovery	-900,538.51	-2,816,020.67	-1,979,736.23

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,051,369.36	5,744,389.85	5,744,389.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-900,538.51	-2,816,020.67	-1,979,736.23
Total Projected Indirect 2006-2007 (Numerator)	2,951,907.87	8,560,410.52	7,724,126.08
Direct Costs	29,267,468.33	25,574,447.84	25,574,447.84
Rate for 2006-2007 **	10.09*	33.47*	30.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81901
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106-1406

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	36,693.00	87,469.00	87,469.00
2002-2003 Fixed Carryforward	0.00	-17,155.00	-17,155.00
Total Indirect Costs	36,693.00	104,624.00	104,624.00
2002-2003 Direct Costs	1,107,847.00	1,057,071.00	1,057,071.00
2004-2005 Rate	3.31*	9.90*	9.90**

Comparison:			
2004-2005 Actual Direct Costs	1,200,234.00	1,142,496.00	1,142,496.00
Indirect costs based on rate ** multiplied by actual direct costs	39,727.75	113,107.10	113,107.10
2004-2005 Actual Indirect Costs	31,553.00	89,291.00	89,291.00
2002-2003 Fixed Carry Forward	0.00	-17,155.00	-17,155.00
Total Indirect Costs	31,553.00	106,446.00	106,446.00
Over/(Under) Recovery	8,174.75	6,661.10	6,661.10

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	31,553.00	89,291.00	89,291.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	8,174.75	6,661.10	6,661.10
Total Projected Indirect 2006-2007 (Numerator)	23,378.25	82,629.90	82,629.90
Direct Costs	1,200,234.00	1,142,496.00	1,142,496.00
Rate for 2006-2007 **	1.95*	7.23*	7.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Central Academy
2459 S. Industrial Highway
Ann Arbor, MI 48104-6129

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	100,000.00	624,760.00	624,760.00
2002-2003 Fixed Carryforward	180,095.00	-678,412.00	-678,412.00
Total Indirect Costs	-80,095.00	1,303,172.00	1,303,172.00
2002-2003 Direct Costs	2,547,146.00	2,022,386.00	2,022,386.00
2004-2005 Rate	0.00*	64.44*	64.44**

Comparison:			
2004-2005 Actual Direct Costs	3,160,685.72	2,559,023.47	2,559,023.47
Indirect costs based on rate ** multiplied by actual direct costs	0.00	383,853.52	639,755.87
2004-2005 Actual Indirect Costs	2,952.16	604,614.41	604,614.41
2002-2003 Fixed Carry Forward	180,095.00	-678,412.00	-678,412.00
Total Indirect Costs	-177,142.84	1,283,026.41	1,283,026.41
Over/(Under) Recovery	0.00	-899,172.89	-643,270.54

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,952.16	604,614.41	604,614.41
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-899,172.89	-643,270.54
Total Projected Indirect 2006-2007 (Numerator)	2,952.16	1,503,787.30	1,247,884.95
Direct Costs	3,160,685.72	2,559,023.47	2,559,023.47
Rate for 2006-2007 **	0.09*	58.76*	48.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Washtenaw Technical Middle College
P.O. Box D-1
Ann Arbor, MI 48106-1610

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	35,984.00	71,662.00	71,662.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	35,984.00	71,662.00	71,662.00
2002-2003 Direct Costs	1,904,282.00	1,868,604.00	1,868,604.00
2004-2005 Rate	1.89*	3.84*	3.84**

Comparison:			
2004-2005 Actual Direct Costs	1,884,120.69	1,843,748.55	1,843,748.55
Indirect costs based on rate ** multiplied by actual direct costs	35,609.88	70,799.94	70,799.94
2004-2005 Actual Indirect Costs	208,631.43	249,003.57	249,003.57
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	208,631.43	249,003.57	249,003.57
Over/(Under) Recovery	-173,021.55	-178,203.63	-178,203.63

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	208,631.43	249,003.57	249,003.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-173,021.55	-178,203.63	-178,203.63
Total Projected Indirect 2006-2007 (Numerator)	381,652.98	427,207.20	427,207.20
Direct Costs	1,884,120.69	1,843,748.55	1,843,748.55
Rate for 2006-2007 **	20.26*	23.17*	23.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ann Arbor Learning Community
2898 Packard Road
Ann Arbor, MI 48108-1806

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,287.00	134,862.00	134,862.00
2002-2003 Fixed Carryforward	0.00	-78,921.00	-78,921.00
Total Indirect Costs	2,287.00	213,783.00	213,783.00
2002-2003 Direct Costs	744,707.00	612,132.00	612,132.00
2004-2005 Rate	0.31*	34.92*	34.92**

Comparison:			
2004-2005 Actual Direct Costs	829,196.93	666,314.52	666,314.52
Indirect costs based on rate ** multiplied by actual direct costs	2,570.51	99,947.18	166,578.63
2004-2005 Actual Indirect Costs	2,341.61	165,224.02	165,224.02
2002-2003 Fixed Carry Forward	0.00	-78,921.00	-78,921.00
Total Indirect Costs	2,341.61	244,145.02	244,145.02
Over/(Under) Recovery	228.90	-144,197.84	-77,566.39

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,341.61	165,224.02	165,224.02
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	228.90	-144,197.84	-77,566.39
Total Projected Indirect 2006-2007 (Numerator)	2,112.71	309,421.86	242,790.41
Direct Costs	829,196.93	666,314.52	666,314.52
Rate for 2006-2007 **	0.25*	46.44*	36.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

South Arbor Charter Academy
8200 Carpenter Road
Ypsilanti, MI 48197-9173

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	113,727.00	1,326,240.00	1,326,240.00
2002-2003 Fixed Carryforward	-44,986.00	-816,093.00	-816,093.00
Total Indirect Costs	158,713.00	2,142,333.00	2,142,333.00
2002-2003 Direct Costs	4,613,493.00	3,400,980.00	3,400,980.00
2004-2005 Rate	3.44*	62.99*	62.99**

Comparison:			
2004-2005 Actual Direct Costs	4,784,624.00	3,460,129.00	3,460,129.00
Indirect costs based on rate ** multiplied by actual direct costs	164,591.07	519,019.35	865,032.25
2004-2005 Actual Indirect Costs	140,266.00	1,464,761.00	1,464,761.00
2002-2003 Fixed Carry Forward	-44,986.00	-816,093.00	-816,093.00
Total Indirect Costs	185,252.00	2,280,854.00	2,280,854.00
Over/(Under) Recovery	-20,660.93	-1,761,834.65	-1,415,821.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	140,266.00	1,464,761.00	1,464,761.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-20,660.93	-1,761,834.65	-1,415,821.75
Total Projected Indirect 2006-2007 (Numerator)	160,926.93	3,226,595.65	2,880,582.75
Direct Costs	4,784,624.00	3,460,129.00	3,460,129.00
Rate for 2006-2007 **	3.36*	93.25*	83.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81906
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Fortis Academy
3875 Golfside Drive
Ypsilanti, MI 48197

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	3,300,835.00	2,270,614.00	2,270,614.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	62,415.00	1,092,636.00	1,092,636.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	62,415.00	1,092,636.00	1,092,636.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	62,415.00	1,092,636.00	1,092,636.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	62,415.00	1,092,636.00	1,092,636.00
Direct Costs	3,300,835.00	2,270,614.00	2,270,614.00
Rate for 2006-2007 **	1.89*	48.12*	48.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 81908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Eastern Washtenaw Multicultural Academy
5450 Platt Road
Ann Arbor, MI 48108

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	747,468.00	549,446.00	549,446.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	18,797.00	216,819.00	216,819.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,797.00	216,819.00	216,819.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	18,797.00	216,819.00	216,819.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	18,797.00	216,819.00	216,819.00
Direct Costs	747,468.00	549,446.00	549,446.00
Rate for 2006-2007 **	2.51*	39.46*	39.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wayne RESA
P.O. Box 807
Wayne, MI 48184-0807

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	5,305,776.00	6,633,288.00	6,633,288.00
2002-2003 Fixed Carryforward	-4,202,523.00	-7,886,650.00	-7,886,650.00
Total Indirect Costs	9,508,299.00	14,519,938.00	14,519,938.00
2002-2003 Direct Costs	25,909,932.00	24,582,421.00	24,582,421.00
2004-2005 Rate	36.70*	59.07*	59.07**

Comparison:			
2004-2005 Actual Direct Costs	19,554,266.16	17,521,614.75	17,521,614.75
Indirect costs based on rate ** multiplied by actual direct costs	2,933,139.92	2,628,242.21	4,380,403.69
2004-2005 Actual Indirect Costs	9,634,013.71	11,666,665.12	11,666,665.12
2002-2003 Fixed Carry Forward	-4,202,523.00	-7,886,650.00	-7,886,650.00
Total Indirect Costs	13,836,536.71	19,553,315.12	19,553,315.12
Over/(Under) Recovery	-10,903,396.79	-16,925,072.91	-15,172,911.43

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	9,634,013.71	11,666,665.12	11,666,665.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-10,903,396.79	-16,925,072.91	-15,172,911.43
Total Projected Indirect 2006-2007 (Numerator)	20,537,410.50	28,591,738.03	26,839,576.55
Direct Costs	19,554,266.16	17,521,614.75	17,521,614.75
Rate for 2006-2007 **	105.03*	163.18*	153.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Detroit City School District
3011 W Grand Blvd,Fisher 14th Fl
Detroit, MI 48202-3096

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	76,312,753.00	272,403,012.00	272,403,012.00
2002-2003 Fixed Carryforward	-35,487,732.00	-241,854,228.00	-241,854,228.00
Total Indirect Costs	111,800,485.00	514,257,240.00	514,257,240.00
2002-2003 Direct Costs	1,496,473,636.00	1,300,383,377.00	1,300,383,377.00
2004-2005 Rate	7.47*	39.55*	39.55**

Comparison:			
2004-2005 Actual Direct Costs	1,470,457,898.36	1,304,623,602.53	1,304,623,602.53
Indirect costs based on rate ** multiplied by actual direct costs	109,843,205.01	195,693,540.38	326,155,900.63
2004-2005 Actual Indirect Costs	106,795,547.14	272,629,842.97	272,629,842.97
2002-2003 Fixed Carry Forward	-35,487,732.00	-241,854,228.00	-241,854,228.00
Total Indirect Costs	142,283,279.14	514,484,070.97	514,484,070.97
Over/(Under) Recovery	-32,440,074.13	-318,790,530.59	-188,328,170.34

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	106,795,547.14	272,629,842.97	272,629,842.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-32,440,074.13	-318,790,530.59	-188,328,170.34
Total Projected Indirect 2006-2007 (Numerator)	139,235,621.27	591,420,373.56	460,958,013.31
Direct Costs	1,470,457,898.36	1,304,623,602.53	1,304,623,602.53
Rate for 2006-2007 **	9.47*	45.33*	35.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82020
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Allen Park Public Schools
9601 Vine Avenue
Allen Park, MI 48101-4300

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	273,234.00	2,832,552.00	2,832,552.00
2002-2003 Fixed Carryforward	413,417.00	-570,043.00	-570,043.00
Total Indirect Costs	-140,183.00	3,402,595.00	3,402,595.00
2002-2003 Direct Costs	26,170,994.00	23,611,676.00	23,611,676.00
2004-2005 Rate	0.00*	14.41*	14.41**

Comparison:			
2004-2005 Actual Direct Costs	27,443,676.18	24,664,580.86	24,664,580.86
Indirect costs based on rate ** multiplied by actual direct costs	0.00	3,554,166.10	3,554,166.10
2004-2005 Actual Indirect Costs	795,988.30	3,575,083.62	3,575,083.62
2002-2003 Fixed Carry Forward	413,417.00	-570,043.00	-570,043.00
Total Indirect Costs	382,571.30	4,145,126.62	4,145,126.62
Over/(Under) Recovery	0.00	-590,960.52	-590,960.52

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	795,988.30	3,575,083.62	3,575,083.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-590,960.52	-590,960.52
Total Projected Indirect 2006-2007 (Numerator)	795,988.30	4,166,044.14	4,166,044.14
Direct Costs	27,443,676.18	24,664,580.86	24,664,580.86
Rate for 2006-2007 **	2.90*	16.89*	16.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82030
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dearborn City School District
18700 Audette Street
Dearborn, MI 48124-4295

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	6,483,933.00	27,068,843.00	27,068,843.00
2002-2003 Fixed Carryforward	-1,267,829.00	-26,308,414.00	-26,308,414.00
Total Indirect Costs	7,751,762.00	53,377,257.00	53,377,257.00
2002-2003 Direct Costs	167,784,380.00	147,199,470.00	147,199,470.00
2004-2005 Rate	4.62*	36.26*	36.26**

Comparison:			
2004-2005 Actual Direct Costs	181,780,839.46	159,071,531.50	159,071,531.50
Indirect costs based on rate ** multiplied by actual direct costs	8,398,274.78	23,860,729.73	39,767,882.88
2004-2005 Actual Indirect Costs	6,447,058.62	29,156,366.58	29,156,366.58
2002-2003 Fixed Carry Forward	-1,267,829.00	-26,308,414.00	-26,308,414.00
Total Indirect Costs	7,714,887.62	55,464,780.58	55,464,780.58
Over/(Under) Recovery	683,387.16	-31,604,050.85	-15,696,897.70

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,447,058.62	29,156,366.58	29,156,366.58
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	683,387.16	-31,604,050.85	-15,696,897.70
Total Projected Indirect 2006-2007 (Numerator)	5,763,671.46	60,760,417.43	44,853,264.28
Direct Costs	181,780,839.46	159,071,531.50	159,071,531.50
Rate for 2006-2007 **	3.17*	38.20*	28.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82040
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dearborn Heights School District #7
20629 Annapolis Street
Dearborn Heights, MI 48125-2904

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	294,586.00	2,912,080.00	2,912,080.00
2002-2003 Fixed Carryforward	76,703.00	-1,105,782.00	-1,105,782.00
Total Indirect Costs	217,883.00	4,017,862.00	4,017,862.00
2002-2003 Direct Costs	19,921,246.00	17,303,752.00	17,303,752.00
2004-2005 Rate	1.09*	23.22*	23.22**

Comparison:			
2004-2005 Actual Direct Costs	23,596,964.34	20,413,636.18	20,413,636.18
Indirect costs based on rate ** multiplied by actual direct costs	257,206.91	3,062,045.43	4,740,046.32
2004-2005 Actual Indirect Costs	388,569.79	3,571,897.95	3,571,897.95
2002-2003 Fixed Carry Forward	76,703.00	-1,105,782.00	-1,105,782.00
Total Indirect Costs	311,866.79	4,677,679.95	4,677,679.95
Over/(Under) Recovery	-54,659.88	-1,615,634.52	62,366.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	388,569.79	3,571,897.95	3,571,897.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-54,659.88	-1,615,634.52	62,366.37
Total Projected Indirect 2006-2007 (Numerator)	443,229.67	5,187,532.47	3,509,531.58
Direct Costs	23,596,964.34	20,413,636.18	20,413,636.18
Rate for 2006-2007 **	1.88*	25.41*	17.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82045
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Melvindale-North Allen Park Schools
18530 Prospect Street
Melvindale, MI 48122-1508

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	288,078.00	3,024,514.00	3,024,514.00
2002-2003 Fixed Carryforward	93,223.00	-2,883,905.00	-2,883,905.00
Total Indirect Costs	194,855.00	5,908,419.00	5,908,419.00
2002-2003 Direct Costs	19,754,497.00	17,018,061.00	17,018,061.00
2004-2005 Rate	0.99*	34.72*	34.72**

Comparison:			
2004-2005 Actual Direct Costs	21,200,182.86	18,412,484.41	18,412,484.41
Indirect costs based on rate ** multiplied by actual direct costs	209,881.81	2,761,872.66	4,603,121.10
2004-2005 Actual Indirect Costs	632,881.03	3,420,579.48	3,420,579.48
2002-2003 Fixed Carry Forward	93,223.00	-2,883,905.00	-2,883,905.00
Total Indirect Costs	539,658.03	6,304,484.48	6,304,484.48
Over/(Under) Recovery	-329,776.22	-3,542,611.82	-1,701,363.38

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	632,881.03	3,420,579.48	3,420,579.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-329,776.22	-3,542,611.82	-1,701,363.38
Total Projected Indirect 2006-2007 (Numerator)	962,657.25	6,963,191.30	5,121,942.86
Direct Costs	21,200,182.86	18,412,484.41	18,412,484.41
Rate for 2006-2007 **	4.54*	37.82*	27.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82050
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Garden City School District
1333 Radcliff Street
Garden City, MI 48135-1198

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,171,770.00	6,068,285.00	6,068,285.00
2002-2003 Fixed Carryforward	317,406.00	262,405.00	262,405.00
Total Indirect Costs	854,364.00	5,805,880.00	5,805,880.00
2002-2003 Direct Costs	52,364,495.00	47,467,980.00	47,467,980.00
2004-2005 Rate	1.63*	12.23*	12.23**

Comparison:			
2004-2005 Actual Direct Costs	56,568,469.05	51,974,348.08	51,974,348.08
Indirect costs based on rate ** multiplied by actual direct costs	922,066.05	6,356,462.77	6,356,462.77
2004-2005 Actual Indirect Costs	1,528,976.28	6,123,097.25	6,123,097.25
2002-2003 Fixed Carry Forward	317,406.00	262,405.00	262,405.00
Total Indirect Costs	1,211,570.28	5,860,692.25	5,860,692.25
Over/(Under) Recovery	-289,504.23	495,770.52	495,770.52

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,528,976.28	6,123,097.25	6,123,097.25
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-289,504.23	495,770.52	495,770.52
Total Projected Indirect 2006-2007 (Numerator)	1,818,480.51	5,627,326.73	5,627,326.73
Direct Costs	56,568,469.05	51,974,348.08	51,974,348.08
Rate for 2006-2007 **	3.21*	10.83*	10.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82055
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grosse Pointe Public Schools
389 St. Clair Avenue
Grosse Pointe, MI 48230-1501

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,075,589.00	14,720,241.00	14,720,241.00
2002-2003 Fixed Carryforward	-79,515.00	-9,461,946.00	-9,461,946.00
Total Indirect Costs	1,155,104.00	24,182,187.00	24,182,187.00
2002-2003 Direct Costs	89,394,232.00	75,749,580.00	75,749,580.00
2004-2005 Rate	1.29*	31.92*	31.92**

Comparison:			
2004-2005 Actual Direct Costs	93,317,205.76	79,549,138.88	79,549,138.88
Indirect costs based on rate ** multiplied by actual direct costs	1,203,791.95	11,932,370.83	19,887,284.72
2004-2005 Actual Indirect Costs	2,620,082.44	16,388,149.32	16,388,149.32
2002-2003 Fixed Carry Forward	-79,515.00	-9,461,946.00	-9,461,946.00
Total Indirect Costs	2,699,597.44	25,850,095.32	25,850,095.32
Over/(Under) Recovery	-1,495,805.49	-13,917,724.49	-5,962,810.60

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,620,082.44	16,388,149.32	16,388,149.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,495,805.49	-13,917,724.49	-5,962,810.60
Total Projected Indirect 2006-2007 (Numerator)	4,115,887.93	30,305,873.81	22,350,959.92
Direct Costs	93,317,205.76	79,549,138.88	79,549,138.88
Rate for 2006-2007 **	4.41*	38.10*	28.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hamtramck Public Schools
P.O. Box 12012
Hamtramck, MI 48212-0012

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	577,152.00	4,771,390.00	4,771,390.00
2002-2003 Fixed Carryforward	144,738.00	-2,412,605.00	-2,412,605.00
Total Indirect Costs	432,414.00	7,183,995.00	7,183,995.00
2002-2003 Direct Costs	33,165,088.00	28,970,850.00	28,970,850.00
2004-2005 Rate	1.30*	24.80*	24.80**

Comparison:			
2004-2005 Actual Direct Costs	31,753,049.86	28,186,878.78	28,186,878.78
Indirect costs based on rate ** multiplied by actual direct costs	412,789.65	4,228,031.82	6,990,345.94
2004-2005 Actual Indirect Costs	494,444.54	4,060,615.62	4,060,615.62
2002-2003 Fixed Carry Forward	144,738.00	-2,412,605.00	-2,412,605.00
Total Indirect Costs	349,706.54	6,473,220.62	6,473,220.62
Over/(Under) Recovery	63,083.11	-2,245,188.80	517,125.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	494,444.54	4,060,615.62	4,060,615.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	63,083.11	-2,245,188.80	517,125.32
Total Projected Indirect 2006-2007 (Numerator)	431,361.43	6,305,804.42	3,543,490.30
Direct Costs	31,753,049.86	28,186,878.78	28,186,878.78
Rate for 2006-2007 **	1.36*	22.37*	12.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Highland Park City Schools
20 Bartlett Street
Highland Park, MI 48203-3779

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,519,579.00	7,242,774.00	7,242,774.00
2002-2003 Fixed Carryforward	201,603.00	-11,949,484.00	-11,949,484.00
Total Indirect Costs	1,317,976.00	19,192,258.00	19,192,258.00
2002-2003 Direct Costs	33,687,527.00	27,964,332.00	27,964,332.00
2004-2005 Rate	3.91*	68.63*	68.63**

Comparison:			
2004-2005 Actual Direct Costs	32,196,166.36	26,204,027.93	26,204,027.93
Indirect costs based on rate ** multiplied by actual direct costs	1,258,870.10	3,930,604.19	6,551,006.98
2004-2005 Actual Indirect Costs	2,460,485.26	8,452,623.69	8,452,623.69
2002-2003 Fixed Carry Forward	201,603.00	-11,949,484.00	-11,949,484.00
Total Indirect Costs	2,258,882.26	20,402,107.69	20,402,107.69
Over/(Under) Recovery	-1,000,012.16	-16,471,503.50	-13,851,100.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,460,485.26	8,452,623.69	8,452,623.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,000,012.16	-16,471,503.50	-13,851,100.71
Total Projected Indirect 2006-2007 (Numerator)	3,460,497.42	24,924,127.19	22,303,724.40
Direct Costs	32,196,166.36	26,204,027.93	26,204,027.93
Rate for 2006-2007 **	10.75*	95.12*	85.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82080
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Inkster-Edison Public Schools
29115 Carlysle Street
Inkster, MI 48141-2806

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	463,538.00	2,368,066.00	2,368,066.00
2002-2003 Fixed Carryforward	-50,464.00	-984,353.00	-984,353.00
Total Indirect Costs	514,002.00	3,352,419.00	3,352,419.00
2002-2003 Direct Costs	14,846,613.00	12,942,085.00	12,942,085.00
2004-2005 Rate	3.46*	25.90*	25.90**

Comparison:			
2004-2005 Actual Direct Costs	14,508,431.80	12,211,637.85	12,211,637.85
Indirect costs based on rate ** multiplied by actual direct costs	501,991.74	1,831,745.68	3,052,909.46
2004-2005 Actual Indirect Costs	1,080,613.34	3,377,407.29	3,377,407.29
2002-2003 Fixed Carry Forward	-50,464.00	-984,353.00	-984,353.00
Total Indirect Costs	1,131,077.34	4,361,760.29	4,361,760.29
Over/(Under) Recovery	-629,085.60	-2,530,014.61	-1,308,850.83

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,080,613.34	3,377,407.29	3,377,407.29
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-629,085.60	-2,530,014.61	-1,308,850.83
Total Projected Indirect 2006-2007 (Numerator)	1,709,698.94	5,907,421.90	4,686,258.12
Direct Costs	14,508,431.80	12,211,637.85	12,211,637.85
Rate for 2006-2007 **	11.78*	48.38*	38.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82090
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Lincoln Park Public Schools
1650 Champaign Road
Lincoln Park, MI 48146-2322

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	469,441.00	6,770,535.00	6,770,535.00
2002-2003 Fixed Carryforward	739,227.00	-5,672,772.00	-5,672,772.00
Total Indirect Costs	-269,786.00	12,443,307.00	12,443,307.00
2002-2003 Direct Costs	43,583,641.00	37,282,547.00	37,282,547.00
2004-2005 Rate	0.00*	33.38*	33.38**

Comparison:			
2004-2005 Actual Direct Costs	47,710,147.78	40,532,870.30	40,532,870.30
Indirect costs based on rate ** multiplied by actual direct costs	0.00	6,079,930.55	10,133,217.57
2004-2005 Actual Indirect Costs	933,251.31	8,110,528.79	8,110,528.79
2002-2003 Fixed Carry Forward	739,227.00	-5,672,772.00	-5,672,772.00
Total Indirect Costs	194,024.31	13,783,300.79	13,783,300.79
Over/(Under) Recovery	0.00	-7,703,370.24	-3,650,083.22

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	933,251.31	8,110,528.79	8,110,528.79
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-7,703,370.24	-3,650,083.22
Total Projected Indirect 2006-2007 (Numerator)	933,251.31	15,813,899.03	11,760,612.01
Direct Costs	47,710,147.78	40,532,870.30	40,532,870.30
Rate for 2006-2007 **	1.96*	39.01*	29.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82095
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Livonia Public Schools
15125 Farmington Road
Livonia, MI 48154-5474

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	4,861,948.00	23,481,897.00	23,481,897.00
2002-2003 Fixed Carryforward	1,209,818.00	-11,759,526.00	-11,759,526.00
Total Indirect Costs	3,652,130.00	35,241,423.00	35,241,423.00
2002-2003 Direct Costs	166,868,853.00	148,248,904.00	148,248,904.00
2004-2005 Rate	2.19*	23.77*	23.77**

Comparison:			
2004-2005 Actual Direct Costs	170,107,468.23	151,755,995.41	151,755,995.41
Indirect costs based on rate ** multiplied by actual direct costs	3,725,353.55	22,763,399.31	36,072,400.11
2004-2005 Actual Indirect Costs	5,256,024.57	23,607,497.39	23,607,497.39
2002-2003 Fixed Carry Forward	1,209,818.00	-11,759,526.00	-11,759,526.00
Total Indirect Costs	4,046,206.57	35,367,023.39	35,367,023.39
Over/(Under) Recovery	-320,853.02	-12,603,624.08	705,376.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,256,024.57	23,607,497.39	23,607,497.39
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-320,853.02	-12,603,624.08	705,376.72
Total Projected Indirect 2006-2007 (Numerator)	5,576,877.59	36,211,121.47	22,902,120.67
Direct Costs	170,107,468.23	151,755,995.41	151,755,995.41
Rate for 2006-2007 **	3.28*	23.86*	15.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82100
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Plymouth-Canton Community Schools
454 S. Harvey Street
Plymouth, MI 48170-1630

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,982,412.00	16,941,937.00	16,941,937.00
2002-2003 Fixed Carryforward	-340,484.00	-4,069,181.00	-4,069,181.00
Total Indirect Costs	2,322,896.00	21,011,118.00	21,011,118.00
2002-2003 Direct Costs	124,152,464.00	109,192,939.00	109,192,939.00
2004-2005 Rate	1.87*	19.24*	19.24**

Comparison:			
2004-2005 Actual Direct Costs	142,668,691.13	125,775,724.72	125,775,724.72
Indirect costs based on rate ** multiplied by actual direct costs	2,667,904.52	18,866,358.71	24,199,249.44
2004-2005 Actual Indirect Costs	2,525,476.81	19,418,443.22	19,418,443.22
2002-2003 Fixed Carry Forward	-340,484.00	-4,069,181.00	-4,069,181.00
Total Indirect Costs	2,865,960.81	23,487,624.22	23,487,624.22
Over/(Under) Recovery	-198,056.29	-4,621,265.51	711,625.22

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,525,476.81	19,418,443.22	19,418,443.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-198,056.29	-4,621,265.51	711,625.22
Total Projected Indirect 2006-2007 (Numerator)	2,723,533.10	24,039,708.73	18,706,818.00
Direct Costs	142,668,691.13	125,775,724.72	125,775,724.72
Rate for 2006-2007 **	1.91*	19.11*	14.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82110
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Redford Union School District
18499 Beech Daly Road
Redford, MI 48240-1897

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	574,377.00	4,768,592.00	4,768,592.00
2002-2003 Fixed Carryforward	-14,708.00	85,381.00	85,381.00
Total Indirect Costs	589,085.00	4,683,211.00	4,683,211.00
2002-2003 Direct Costs	44,356,323.00	40,162,108.00	40,162,108.00
2004-2005 Rate	1.33*	11.66*	11.66**

Comparison:			
2004-2005 Actual Direct Costs	46,016,784.42	40,953,942.18	40,953,942.18
Indirect costs based on rate ** multiplied by actual direct costs	612,023.23	4,775,229.66	4,775,229.66
2004-2005 Actual Indirect Costs	1,016,163.67	6,079,005.91	6,079,005.91
2002-2003 Fixed Carry Forward	-14,708.00	85,381.00	85,381.00
Total Indirect Costs	1,030,871.67	5,993,624.91	5,993,624.91
Over/(Under) Recovery	-418,848.44	-1,218,395.25	-1,218,395.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,016,163.67	6,079,005.91	6,079,005.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-418,848.44	-1,218,395.25	-1,218,395.25
Total Projected Indirect 2006-2007 (Numerator)	1,435,012.11	7,297,401.16	7,297,401.16
Direct Costs	46,016,784.42	40,953,942.18	40,953,942.18
Rate for 2006-2007 **	3.12*	17.82*	17.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82120
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

River Rouge School District
1460 W. Coolidge Highway
River Rouge, MI 48218-1118

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	809,989.00	3,997,254.00	3,997,254.00
2002-2003 Fixed Carryforward	-366,683.00	-3,695,357.00	-3,695,357.00
Total Indirect Costs	1,176,672.00	7,692,611.00	7,692,611.00
2002-2003 Direct Costs	25,319,183.00	22,131,918.00	22,131,918.00
2004-2005 Rate	4.65*	34.76*	34.76**

Comparison:			
2004-2005 Actual Direct Costs	21,592,695.09	18,916,699.98	18,916,699.98
Indirect costs based on rate ** multiplied by actual direct costs	1,004,060.32	2,837,505.00	4,729,175.00
2004-2005 Actual Indirect Costs	735,499.46	3,411,494.57	3,411,494.57
2002-2003 Fixed Carry Forward	-366,683.00	-3,695,357.00	-3,695,357.00
Total Indirect Costs	1,102,182.46	7,106,851.57	7,106,851.57
Over/(Under) Recovery	-98,122.14	-4,269,346.57	-2,377,676.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	735,499.46	3,411,494.57	3,411,494.57
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-98,122.14	-4,269,346.57	-2,377,676.57
Total Projected Indirect 2006-2007 (Numerator)	833,621.60	7,680,841.14	5,789,171.14
Direct Costs	21,592,695.09	18,916,699.98	18,916,699.98
Rate for 2006-2007 **	3.86*	40.60*	30.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82130
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Romulus Community Schools
36540 Grant Road
Romulus, MI 48174-1445

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	902,021.00	6,833,608.00	6,833,608.00
2002-2003 Fixed Carryforward	-36,769.00	-5,920,044.00	-5,920,044.00
Total Indirect Costs	938,790.00	12,753,652.00	12,753,652.00
2002-2003 Direct Costs	41,202,489.00	35,270,902.00	35,270,902.00
2004-2005 Rate	2.28*	36.16*	36.16**

Comparison:			
2004-2005 Actual Direct Costs	42,664,358.84	37,004,590.16	37,004,590.16
Indirect costs based on rate ** multiplied by actual direct costs	972,747.38	5,550,688.52	9,251,147.54
2004-2005 Actual Indirect Costs	1,593,135.12	7,252,903.80	7,252,903.80
2002-2003 Fixed Carry Forward	-36,769.00	-5,920,044.00	-5,920,044.00
Total Indirect Costs	1,629,904.12	13,172,947.80	13,172,947.80
Over/(Under) Recovery	-657,156.74	-7,622,259.28	-3,921,800.26

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,593,135.12	7,252,903.80	7,252,903.80
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-657,156.74	-7,622,259.28	-3,921,800.26
Total Projected Indirect 2006-2007 (Numerator)	2,250,291.86	14,875,163.08	11,174,704.06
Direct Costs	42,664,358.84	37,004,590.16	37,004,590.16
Rate for 2006-2007 **	5.27*	40.20*	30.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82140
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239-2791

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	558,207.00	4,255,270.00	4,255,270.00
2002-2003 Fixed Carryforward	99,138.00	-2,991,904.00	-2,991,904.00
Total Indirect Costs	459,069.00	7,247,174.00	7,247,174.00
2002-2003 Direct Costs	27,758,153.00	24,061,090.00	24,061,090.00
2004-2005 Rate	1.65*	30.12*	30.12**

Comparison:			
2004-2005 Actual Direct Costs	28,447,504.62	24,900,872.08	24,900,872.08
Indirect costs based on rate ** multiplied by actual direct costs	469,383.83	3,735,130.81	6,225,218.02
2004-2005 Actual Indirect Costs	1,018,306.84	4,564,939.38	4,564,939.38
2002-2003 Fixed Carry Forward	99,138.00	-2,991,904.00	-2,991,904.00
Total Indirect Costs	919,168.84	7,556,843.38	7,556,843.38
Over/(Under) Recovery	-449,785.01	-3,821,712.57	-1,331,625.36

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,018,306.84	4,564,939.38	4,564,939.38
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-449,785.01	-3,821,712.57	-1,331,625.36
Total Projected Indirect 2006-2007 (Numerator)	1,468,091.85	8,386,651.95	5,896,564.74
Direct Costs	28,447,504.62	24,900,872.08	24,900,872.08
Rate for 2006-2007 **	5.16*	33.68*	23.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82150
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Taylor School District
23033 Northline Road
Taylor, MI 48180-4625

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,990,759.00	15,735,041.00	15,735,041.00
2002-2003 Fixed Carryforward	438,413.00	-19,190,059.00	-19,190,059.00
Total Indirect Costs	2,552,346.00	34,925,100.00	34,925,100.00
2002-2003 Direct Costs	88,668,024.00	75,923,742.00	75,923,742.00
2004-2005 Rate	2.88*	46.00*	46.00**

Comparison:			
2004-2005 Actual Direct Costs	93,277,646.48	80,391,144.62	80,391,144.62
Indirect costs based on rate ** multiplied by actual direct costs	2,686,396.22	12,058,671.69	20,097,786.16
2004-2005 Actual Indirect Costs	3,956,970.46	16,843,472.32	16,843,472.32
2002-2003 Fixed Carry Forward	438,413.00	-19,190,059.00	-19,190,059.00
Total Indirect Costs	3,518,557.46	36,033,531.32	36,033,531.32
Over/(Under) Recovery	-832,161.24	-23,974,859.63	-15,935,745.16

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	3,956,970.46	16,843,472.32	16,843,472.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-832,161.24	-23,974,859.63	-15,935,745.16
Total Projected Indirect 2006-2007 (Numerator)	4,789,131.70	40,818,331.95	32,779,217.48
Direct Costs	93,277,646.48	80,391,144.62	80,391,144.62
Rate for 2006-2007 **	5.13*	50.77*	40.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82155
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Trenton Public Schools
2603 Charlton Road
Trenton, MI 48183-2490

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	3,722,877.00	3,722,877.00
2002-2003 Fixed Carryforward	715,574.00	-1,816,917.00	-1,816,917.00
Total Indirect Costs	-715,574.00	5,539,794.00	5,539,794.00
2002-2003 Direct Costs	31,144,698.00	27,421,821.00	27,421,821.00
2004-2005 Rate	0.00*	20.20*	20.20**

Comparison:			
2004-2005 Actual Direct Costs	32,296,276.53	28,646,824.60	28,646,824.60
Indirect costs based on rate ** multiplied by actual direct costs	0.00	4,297,023.69	5,786,658.57
2004-2005 Actual Indirect Costs	407,567.36	4,057,019.29	4,057,019.29
2002-2003 Fixed Carry Forward	715,574.00	-1,816,917.00	-1,816,917.00
Total Indirect Costs	-308,006.64	5,873,936.29	5,873,936.29
Over/(Under) Recovery	0.00	-1,576,912.60	-87,277.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	407,567.36	4,057,019.29	4,057,019.29
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,576,912.60	-87,277.72
Total Projected Indirect 2006-2007 (Numerator)	407,567.36	5,633,931.89	4,144,297.01
Direct Costs	32,296,276.53	28,646,824.60	28,646,824.60
Rate for 2006-2007 **	1.26*	19.67*	14.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82160
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wayne-Westland Community School District
36745 Marquette Street
Westland, MI 48185-3289

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	2,280,277.00	17,637,417.00	17,637,417.00
2002-2003 Fixed Carryforward	396,248.00	-3,115,966.00	-3,115,966.00
Total Indirect Costs	1,884,029.00	20,753,383.00	20,753,383.00
2002-2003 Direct Costs	126,637,235.00	111,280,095.00	111,280,095.00
2004-2005 Rate	1.49*	18.65*	18.65**

Comparison:			
2004-2005 Actual Direct Costs	134,425,043.51	118,224,594.82	118,224,594.82
Indirect costs based on rate ** multiplied by actual direct costs	2,002,933.15	17,733,689.22	22,048,886.93
2004-2005 Actual Indirect Costs	2,955,297.02	19,155,745.71	19,155,745.71
2002-2003 Fixed Carry Forward	396,248.00	-3,115,966.00	-3,115,966.00
Total Indirect Costs	2,559,049.02	22,271,711.71	22,271,711.71
Over/(Under) Recovery	-556,115.87	-4,538,022.49	-222,824.78

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	2,955,297.02	19,155,745.71	19,155,745.71
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-556,115.87	-4,538,022.49	-222,824.78
Total Projected Indirect 2006-2007 (Numerator)	3,511,412.89	23,693,768.20	19,378,570.49
Direct Costs	134,425,043.51	118,224,594.82	118,224,594.82
Rate for 2006-2007 **	2.61*	20.04*	16.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82170
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wyandotte City School District
P.O. Box 130
Wyandotte, MI 48192

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	651,914.00	4,813,758.00	4,813,758.00
2002-2003 Fixed Carryforward	31,994.00	189,240.00	189,240.00
Total Indirect Costs	619,920.00	4,624,518.00	4,624,518.00
2002-2003 Direct Costs	46,761,469.00	42,599,625.00	42,599,625.00
2004-2005 Rate	1.33*	10.86*	10.86**

Comparison:			
2004-2005 Actual Direct Costs	49,016,704.32	43,996,268.33	43,996,268.33
Indirect costs based on rate ** multiplied by actual direct costs	651,922.17	4,777,994.74	4,777,994.74
2004-2005 Actual Indirect Costs	1,391,744.96	6,412,180.95	6,412,180.95
2002-2003 Fixed Carry Forward	31,994.00	189,240.00	189,240.00
Total Indirect Costs	1,359,750.96	6,222,940.95	6,222,940.95
Over/(Under) Recovery	-707,828.79	-1,444,946.21	-1,444,946.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,391,744.96	6,412,180.95	6,412,180.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-707,828.79	-1,444,946.21	-1,444,946.21
Total Projected Indirect 2006-2007 (Numerator)	2,099,573.75	7,857,127.16	7,857,127.16
Direct Costs	49,016,704.32	43,996,268.33	43,996,268.33
Rate for 2006-2007 **	4.28*	17.86*	17.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82180
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Flat Rock Community Schools
28639 Division
Flat Rock, MI 48134-1515

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	237,776.00	1,806,545.00	1,806,545.00
2002-2003 Fixed Carryforward	71,463.00	-314,167.00	-314,167.00
Total Indirect Costs	166,313.00	2,120,712.00	2,120,712.00
2002-2003 Direct Costs	14,072,983.00	12,504,214.00	12,504,214.00
2004-2005 Rate	1.18*	16.96*	16.96**

Comparison:			
2004-2005 Actual Direct Costs	15,363,124.25	13,433,721.05	13,433,721.05
Indirect costs based on rate ** multiplied by actual direct costs	181,284.87	2,015,058.16	2,278,359.09
2004-2005 Actual Indirect Costs	404,971.28	2,334,374.48	2,334,374.48
2002-2003 Fixed Carry Forward	71,463.00	-314,167.00	-314,167.00
Total Indirect Costs	333,508.28	2,648,541.48	2,648,541.48
Over/(Under) Recovery	-152,223.41	-633,483.32	-370,182.39

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	404,971.28	2,334,374.48	2,334,374.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-152,223.41	-633,483.32	-370,182.39
Total Projected Indirect 2006-2007 (Numerator)	557,194.69	2,967,857.80	2,704,556.87
Direct Costs	15,363,124.25	13,433,721.05	13,433,721.05
Rate for 2006-2007 **	3.63*	22.09*	20.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82230
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Crestwood School District
1501 N. Beech Daly Road
Dearborn Heights, MI 48127-3495

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	135,705.00	2,935,015.00	2,935,015.00
2002-2003 Fixed Carryforward	213,752.00	25,850.00	25,850.00
Total Indirect Costs	-78,047.00	2,909,165.00	2,909,165.00
2002-2003 Direct Costs	24,775,166.00	21,975,856.00	21,975,856.00
2004-2005 Rate	0.00*	13.24*	13.24**

Comparison:			
2004-2005 Actual Direct Costs	27,107,206.80	24,081,664.63	24,081,664.63
Indirect costs based on rate ** multiplied by actual direct costs	0.00	3,188,412.40	3,188,412.40
2004-2005 Actual Indirect Costs	250,468.80	3,276,010.97	3,276,010.97
2002-2003 Fixed Carry Forward	213,752.00	25,850.00	25,850.00
Total Indirect Costs	36,716.80	3,250,160.97	3,250,160.97
Over/(Under) Recovery	0.00	-61,748.57	-61,748.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	250,468.80	3,276,010.97	3,276,010.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-61,748.57	-61,748.57
Total Projected Indirect 2006-2007 (Numerator)	250,468.80	3,337,759.54	3,337,759.54
Direct Costs	27,107,206.80	24,081,664.63	24,081,664.63
Rate for 2006-2007 **	0.92*	13.86*	13.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82240
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Westwood Community Schools
3335 S. Beech Daly Road
Dearborn Heights, MI 48125-1189

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	891,290.00	3,152,745.00	3,152,745.00
2002-2003 Fixed Carryforward	-82,649.00	-3,337,194.00	-3,337,194.00
Total Indirect Costs	973,939.00	6,489,939.00	6,489,939.00
2002-2003 Direct Costs	19,312,705.00	17,051,250.00	17,051,250.00
2004-2005 Rate	5.04*	38.06*	38.06**

Comparison:			
2004-2005 Actual Direct Costs	20,695,262.99	18,260,908.47	18,260,908.47
Indirect costs based on rate ** multiplied by actual direct costs	1,043,041.25	2,739,136.27	4,565,227.12
2004-2005 Actual Indirect Costs	1,115,903.71	3,550,258.23	3,550,258.23
2002-2003 Fixed Carry Forward	-82,649.00	-3,337,194.00	-3,337,194.00
Total Indirect Costs	1,198,552.71	6,887,452.23	6,887,452.23
Over/(Under) Recovery	-155,511.46	-4,148,315.96	-2,322,225.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,115,903.71	3,550,258.23	3,550,258.23
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-155,511.46	-4,148,315.96	-2,322,225.11
Total Projected Indirect 2006-2007 (Numerator)	1,271,415.17	7,698,574.19	5,872,483.34
Direct Costs	20,695,262.99	18,260,908.47	18,260,908.47
Rate for 2006-2007 **	6.14*	42.16*	32.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82250
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ecorse Public School District
4024 W. Jefferson Avenue
Ecorse, MI 48229-1749

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	178,471.00	2,894,945.00	2,894,945.00
2002-2003 Fixed Carryforward	59,534.00	-4,042,558.00	-4,042,558.00
Total Indirect Costs	118,937.00	6,937,503.00	6,937,503.00
2002-2003 Direct Costs	12,921,421.00	10,204,947.00	10,204,947.00
2004-2005 Rate	0.92*	67.98*	67.98**

Comparison:			
2004-2005 Actual Direct Costs	12,061,185.90	9,857,728.52	9,857,728.52
Indirect costs based on rate ** multiplied by actual direct costs	110,962.91	1,478,659.28	2,464,432.13
2004-2005 Actual Indirect Costs	154,483.40	2,357,940.78	2,357,940.78
2002-2003 Fixed Carry Forward	59,534.00	-4,042,558.00	-4,042,558.00
Total Indirect Costs	94,949.40	6,400,498.78	6,400,498.78
Over/(Under) Recovery	16,013.51	-4,921,839.50	-3,936,066.65

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	154,483.40	2,357,940.78	2,357,940.78
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	16,013.51	-4,921,839.50	-3,936,066.65
Total Projected Indirect 2006-2007 (Numerator)	138,469.89	7,279,780.28	6,294,007.43
Direct Costs	12,061,185.90	9,857,728.52	9,857,728.52
Rate for 2006-2007 **	1.15*	73.85*	63.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82290
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gibraltar School District
19370 Vreeland Road
Woodhaven, MI 48183-4430

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	445,112.00	3,887,445.00	3,887,445.00
2002-2003 Fixed Carryforward	42,324.00	-2,466,860.00	-2,466,860.00
Total Indirect Costs	402,788.00	6,354,305.00	6,354,305.00
2002-2003 Direct Costs	24,448,441.00	21,006,108.00	21,006,108.00
2004-2005 Rate	1.65*	30.25*	30.25**

Comparison:			
2004-2005 Actual Direct Costs	26,083,322.45	22,519,982.60	22,519,982.60
Indirect costs based on rate ** multiplied by actual direct costs	430,374.82	3,377,997.39	5,629,995.65
2004-2005 Actual Indirect Costs	595,790.30	4,159,130.15	4,159,130.15
2002-2003 Fixed Carry Forward	42,324.00	-2,466,860.00	-2,466,860.00
Total Indirect Costs	553,466.30	6,625,990.15	6,625,990.15
Over/(Under) Recovery	-123,091.48	-3,247,992.76	-995,994.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	595,790.30	4,159,130.15	4,159,130.15
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-123,091.48	-3,247,992.76	-995,994.50
Total Projected Indirect 2006-2007 (Numerator)	718,881.78	7,407,122.91	5,155,124.65
Direct Costs	26,083,322.45	22,519,982.60	22,519,982.60
Rate for 2006-2007 **	2.76*	32.89*	22.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82300
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Grosse Ile Township Schools
23276 E. River Road
Grosse Ile, MI 48138-1535

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	320,505.00	2,524,092.00	2,524,092.00
2002-2003 Fixed Carryforward	49,761.00	-1,715,431.00	-1,715,431.00
Total Indirect Costs	270,744.00	4,239,523.00	4,239,523.00
2002-2003 Direct Costs	17,722,011.00	15,518,424.00	15,518,424.00
2004-2005 Rate	1.53*	27.32*	27.32**

Comparison:			
2004-2005 Actual Direct Costs	18,047,780.02	15,662,908.70	15,662,908.70
Indirect costs based on rate ** multiplied by actual direct costs	276,131.03	2,349,436.31	3,915,727.18
2004-2005 Actual Indirect Costs	476,674.57	2,861,545.89	2,861,545.89
2002-2003 Fixed Carry Forward	49,761.00	-1,715,431.00	-1,715,431.00
Total Indirect Costs	426,913.57	4,576,976.89	4,576,976.89
Over/(Under) Recovery	-150,782.54	-2,227,540.58	-661,249.71

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	476,674.57	2,861,545.89	2,861,545.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-150,782.54	-2,227,540.58	-661,249.71
Total Projected Indirect 2006-2007 (Numerator)	627,457.11	5,089,086.47	3,522,795.60
Direct Costs	18,047,780.02	15,662,908.70	15,662,908.70
Rate for 2006-2007 **	3.48*	32.49*	22.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82320
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

City of Harper Woods Schools
20225 Beaconsfield Street
Harper Woods, MI 48225-1395

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	277,430.00	1,475,510.00	1,475,510.00
2002-2003 Fixed Carryforward	170,547.00	-775,347.00	-775,347.00
Total Indirect Costs	106,883.00	2,250,857.00	2,250,857.00
2002-2003 Direct Costs	9,524,725.00	8,326,645.00	8,326,645.00
2004-2005 Rate	1.12*	27.03*	27.03**

Comparison:			
2004-2005 Actual Direct Costs	10,122,979.53	8,826,412.60	8,826,412.60
Indirect costs based on rate ** multiplied by actual direct costs	113,377.37	1,323,961.89	2,206,603.15
2004-2005 Actual Indirect Costs	356,164.27	1,652,731.20	1,652,731.20
2002-2003 Fixed Carry Forward	170,547.00	-775,347.00	-775,347.00
Total Indirect Costs	185,617.27	2,428,078.20	2,428,078.20
Over/(Under) Recovery	-72,239.90	-1,104,116.31	-221,475.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	356,164.27	1,652,731.20	1,652,731.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-72,239.90	-1,104,116.31	-221,475.05
Total Projected Indirect 2006-2007 (Numerator)	428,404.17	2,756,847.51	1,874,206.25
Direct Costs	10,122,979.53	8,826,412.60	8,826,412.60
Rate for 2006-2007 **	4.23*	31.23*	21.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82340
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Huron School District
32044 Huron River Drive
New Boston, MI 48164-9282

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	218,023.00	1,952,285.00	1,952,285.00
2002-2003 Fixed Carryforward	74,180.00	35,777.00	35,777.00
Total Indirect Costs	143,843.00	1,916,508.00	1,916,508.00
2002-2003 Direct Costs	16,508,661.00	14,774,399.00	14,774,399.00
2004-2005 Rate	0.87*	12.97*	12.97**

Comparison:			
2004-2005 Actual Direct Costs	17,961,264.20	15,926,471.53	15,926,471.53
Indirect costs based on rate ** multiplied by actual direct costs	156,263.00	2,065,663.36	2,065,663.36
2004-2005 Actual Indirect Costs	482,155.80	2,516,948.47	2,516,948.47
2002-2003 Fixed Carry Forward	74,180.00	35,777.00	35,777.00
Total Indirect Costs	407,975.80	2,481,171.47	2,481,171.47
Over/(Under) Recovery	-251,712.80	-415,508.11	-415,508.11

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	482,155.80	2,516,948.47	2,516,948.47
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-251,712.80	-415,508.11	-415,508.11
Total Projected Indirect 2006-2007 (Numerator)	733,868.60	2,932,456.58	2,932,456.58
Direct Costs	17,961,264.20	15,926,471.53	15,926,471.53
Rate for 2006-2007 **	4.09*	18.41*	18.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82365
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Woodhaven-Brownstown School District
24975 Van Horn Road
Brownstown, MI 48134-9595

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	508,506.00	3,996,866.00	3,996,866.00
2002-2003 Fixed Carryforward	712,948.00	616,818.00	616,818.00
Total Indirect Costs	-204,442.00	3,380,048.00	3,380,048.00
2002-2003 Direct Costs	40,988,405.00	37,500,045.00	37,500,045.00
2004-2005 Rate	0.00*	9.01*	9.01**

Comparison:			
2004-2005 Actual Direct Costs	44,009,516.09	40,070,268.26	40,070,268.26
Indirect costs based on rate ** multiplied by actual direct costs	0.00	3,610,331.17	3,610,331.17
2004-2005 Actual Indirect Costs	1,007,309.08	4,946,556.91	4,946,556.91
2002-2003 Fixed Carry Forward	712,948.00	616,818.00	616,818.00
Total Indirect Costs	294,361.08	4,329,738.91	4,329,738.91
Over/(Under) Recovery	0.00	-719,407.74	-719,407.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,007,309.08	4,946,556.91	4,946,556.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-719,407.74	-719,407.74
Total Projected Indirect 2006-2007 (Numerator)	1,007,309.08	5,665,964.65	5,665,964.65
Direct Costs	44,009,516.09	40,070,268.26	40,070,268.26
Rate for 2006-2007 **	2.29*	14.14*	14.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82390
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Northville Public Schools
501 W. Main Street
Northville, MI 48167-1583

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	631,053.00	7,230,654.00	7,230,654.00
2002-2003 Fixed Carryforward	37,278.00	-557,902.00	-557,902.00
Total Indirect Costs	593,775.00	7,788,556.00	7,788,556.00
2002-2003 Direct Costs	60,189,920.00	53,590,319.00	53,590,319.00
2004-2005 Rate	0.99*	14.53*	14.53**

Comparison:			
2004-2005 Actual Direct Costs	68,979,984.70	61,273,663.31	61,273,663.31
Indirect costs based on rate ** multiplied by actual direct costs	682,901.85	8,903,063.28	8,903,063.28
2004-2005 Actual Indirect Costs	1,414,790.23	9,121,111.62	9,121,111.62
2002-2003 Fixed Carry Forward	37,278.00	-557,902.00	-557,902.00
Total Indirect Costs	1,377,512.23	9,679,013.62	9,679,013.62
Over/(Under) Recovery	-694,610.38	-775,950.34	-775,950.34

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,414,790.23	9,121,111.62	9,121,111.62
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-694,610.38	-775,950.34	-775,950.34
Total Projected Indirect 2006-2007 (Numerator)	2,109,400.61	9,897,061.96	9,897,061.96
Direct Costs	68,979,984.70	61,273,663.31	61,273,663.31
Rate for 2006-2007 **	3.06*	16.15*	16.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82400
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Riverview Community School District
13425 Colvin Street
Riverview, MI 48192-6628

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	278,744.00	2,530,991.00	2,530,991.00
2002-2003 Fixed Carryforward	9,224.00	-1,402,166.00	-1,402,166.00
Total Indirect Costs	269,520.00	3,933,157.00	3,933,157.00
2002-2003 Direct Costs	18,393,265.00	16,141,018.00	16,141,018.00
2004-2005 Rate	1.47*	24.37*	24.37**

Comparison:			
2004-2005 Actual Direct Costs	20,327,636.33	17,811,574.10	17,811,574.10
Indirect costs based on rate ** multiplied by actual direct costs	298,816.25	2,671,736.12	4,340,680.61
2004-2005 Actual Indirect Costs	738,192.04	3,254,254.27	3,254,254.27
2002-2003 Fixed Carry Forward	9,224.00	-1,402,166.00	-1,402,166.00
Total Indirect Costs	728,968.04	4,656,420.27	4,656,420.27
Over/(Under) Recovery	-430,151.79	-1,984,684.15	-315,739.66

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	738,192.04	3,254,254.27	3,254,254.27
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-430,151.79	-1,984,684.15	-315,739.66
Total Projected Indirect 2006-2007 (Numerator)	1,168,343.83	5,238,938.42	3,569,993.93
Direct Costs	20,327,636.33	17,811,574.10	17,811,574.10
Rate for 2006-2007 **	5.75*	29.41*	20.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82405
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Southgate Community School District
13201 Trenton Road
Southgate, MI 48195-1891

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	1,352,332.00	5,913,486.00	5,913,486.00
2002-2003 Fixed Carryforward	-162,891.00	-2,044,985.00	-2,044,985.00
Total Indirect Costs	1,515,223.00	7,958,471.00	7,958,471.00
2002-2003 Direct Costs	42,702,955.00	38,141,801.00	38,141,801.00
2004-2005 Rate	3.55*	20.87*	20.87**

Comparison:			
2004-2005 Actual Direct Costs	46,295,206.11	40,988,057.53	40,988,057.53
Indirect costs based on rate ** multiplied by actual direct costs	1,643,479.82	6,148,208.63	8,554,207.61
2004-2005 Actual Indirect Costs	1,139,802.66	6,446,951.24	6,446,951.24
2002-2003 Fixed Carry Forward	-162,891.00	-2,044,985.00	-2,044,985.00
Total Indirect Costs	1,302,693.66	8,491,936.24	8,491,936.24
Over/(Under) Recovery	340,786.16	-2,343,727.61	62,271.37

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,139,802.66	6,446,951.24	6,446,951.24
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	340,786.16	-2,343,727.61	62,271.37
Total Projected Indirect 2006-2007 (Numerator)	799,016.50	8,790,678.85	6,384,679.87
Direct Costs	46,295,206.11	40,988,057.53	40,988,057.53
Rate for 2006-2007 **	1.73*	21.45*	15.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82430
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Van Buren Public Schools
555 W. Columbia Avenue
Belleville, MI 48111-3999

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	634,928.00	5,875,087.00	5,875,087.00
2002-2003 Fixed Carryforward	135,300.00	87,466.00	87,466.00
Total Indirect Costs	499,628.00	5,787,621.00	5,787,621.00
2002-2003 Direct Costs	49,312,266.00	44,072,107.00	44,072,107.00
2004-2005 Rate	1.01*	13.13*	13.13**

Comparison:			
2004-2005 Actual Direct Costs	48,450,116.32	43,005,928.99	43,005,928.99
Indirect costs based on rate ** multiplied by actual direct costs	489,346.17	5,646,678.48	5,646,678.48
2004-2005 Actual Indirect Costs	1,082,808.47	6,526,995.80	6,526,995.80
2002-2003 Fixed Carry Forward	135,300.00	87,466.00	87,466.00
Total Indirect Costs	947,508.47	6,439,529.80	6,439,529.80
Over/(Under) Recovery	-458,162.30	-792,851.32	-792,851.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,082,808.47	6,526,995.80	6,526,995.80
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-458,162.30	-792,851.32	-792,851.32
Total Projected Indirect 2006-2007 (Numerator)	1,540,970.77	7,319,847.12	7,319,847.12
Direct Costs	48,450,116.32	43,005,928.99	43,005,928.99
Rate for 2006-2007 **	3.18*	17.02*	17.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82902
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Casa Richard Academy
2635 Howard
Detroit, MI 48216-2058

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	12,965.00	137,730.00	137,730.00
2002-2003 Fixed Carryforward	41,718.00	-28,549.00	-28,549.00
Total Indirect Costs	-28,753.00	166,279.00	166,279.00
2002-2003 Direct Costs	1,143,054.00	1,018,289.00	1,018,289.00
2004-2005 Rate	0.00*	16.33*	16.33**

Comparison:			
2004-2005 Actual Direct Costs	1,321,649.00	1,198,028.00	1,198,028.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	179,704.20	195,637.97
2004-2005 Actual Indirect Costs	13,383.00	137,004.00	137,004.00
2002-2003 Fixed Carry Forward	41,718.00	-28,549.00	-28,549.00
Total Indirect Costs	-28,335.00	165,553.00	165,553.00
Over/(Under) Recovery	0.00	14,151.20	30,084.97

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	13,383.00	137,004.00	137,004.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	14,151.20	30,084.97
Total Projected Indirect 2006-2007 (Numerator)	13,383.00	122,852.80	106,919.03
Direct Costs	1,321,649.00	1,198,028.00	1,198,028.00
Rate for 2006-2007 **	1.01*	10.25*	8.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82903
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Aisha Shule/WEB Dubois Prep. School
10711 Puritan Street
Detroit, MI 48238-1022

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	320,986.00	585,202.00	585,202.00
2002-2003 Fixed Carryforward	-243,173.00	-458,000.00	-458,000.00
Total Indirect Costs	564,159.00	1,043,202.00	1,043,202.00
2002-2003 Direct Costs	1,426,657.00	1,162,441.00	1,162,441.00
2004-2005 Rate	39.54*	89.74*	89.74**

Comparison:			
2004-2005 Actual Direct Costs	1,819,935.00	1,512,104.00	1,512,104.00
Indirect costs based on rate ** multiplied by actual direct costs	272,990.25	226,815.60	378,026.00
2004-2005 Actual Indirect Costs	143,186.00	451,017.00	451,017.00
2002-2003 Fixed Carry Forward	-243,173.00	-458,000.00	-458,000.00
Total Indirect Costs	386,359.00	909,017.00	909,017.00
Over/(Under) Recovery	-113,368.75	-682,201.40	-530,991.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	143,186.00	451,017.00	451,017.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-113,368.75	-682,201.40	-530,991.00
Total Projected Indirect 2006-2007 (Numerator)	256,554.75	1,133,218.40	982,008.00
Direct Costs	1,819,935.00	1,512,104.00	1,512,104.00
Rate for 2006-2007 **	14.10*	74.94*	64.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82904
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Plymouth Educational Center
1460 E. Forest Street
Detroit, MI 48207-1000

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	337,765.00	1,027,635.00	1,027,635.00
2002-2003 Fixed Carryforward	-3,472.00	-704,798.00	-704,798.00
Total Indirect Costs	341,237.00	1,732,433.00	1,732,433.00
2002-2003 Direct Costs	5,311,048.00	4,621,178.00	4,621,178.00
2004-2005 Rate	6.43*	37.49*	37.49**

Comparison:			
2004-2005 Actual Direct Costs	5,727,278.15	5,127,365.90	5,127,365.90
Indirect costs based on rate ** multiplied by actual direct costs	368,263.99	769,104.89	1,281,841.48
2004-2005 Actual Indirect Costs	410,415.72	1,010,327.97	1,010,327.97
2002-2003 Fixed Carry Forward	-3,472.00	-704,798.00	-704,798.00
Total Indirect Costs	413,887.72	1,715,125.97	1,715,125.97
Over/(Under) Recovery	-45,623.73	-946,021.08	-433,284.49

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	410,415.72	1,010,327.97	1,010,327.97
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-45,623.73	-946,021.08	-433,284.49
Total Projected Indirect 2006-2007 (Numerator)	456,039.45	1,956,349.05	1,443,612.46
Direct Costs	5,727,278.15	5,127,365.90	5,127,365.90
Rate for 2006-2007 **	7.96*	38.16*	28.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82905
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Nataki Talibah Schoolhouse of Detroit
19176 Northrop Street
Detroit, MI 48219-1857

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	76,657.00	320,088.00	320,088.00
2002-2003 Fixed Carryforward	113,320.00	-109,428.00	-109,428.00
Total Indirect Costs	-36,663.00	429,516.00	429,516.00
2002-2003 Direct Costs	3,177,829.00	2,934,398.00	2,934,398.00
2004-2005 Rate	0.00*	14.64*	14.64**

Comparison:			
2004-2005 Actual Direct Costs	2,925,810.91	2,592,605.16	2,592,605.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	379,557.40	379,557.40
2004-2005 Actual Indirect Costs	77,486.20	410,691.95	410,691.95
2002-2003 Fixed Carry Forward	113,320.00	-109,428.00	-109,428.00
Total Indirect Costs	-35,833.80	520,119.95	520,119.95
Over/(Under) Recovery	0.00	-140,562.55	-140,562.55

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	77,486.20	410,691.95	410,691.95
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-140,562.55	-140,562.55
Total Projected Indirect 2006-2007 (Numerator)	77,486.20	551,254.50	551,254.50
Direct Costs	2,925,810.91	2,592,605.16	2,592,605.16
Rate for 2006-2007 **	2.65*	21.26*	21.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82907
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Michigan Technical Academy
28675 Northline Road
Romulus, MI 48174-2831

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	41,221.00	1,127,176.00	1,127,176.00
2002-2003 Fixed Carryforward	0.00	-660,396.00	-660,396.00
Total Indirect Costs	41,221.00	1,787,572.00	1,787,572.00
2002-2003 Direct Costs	4,623,727.00	3,537,772.00	3,537,772.00
2004-2005 Rate	0.89*	50.53*	50.53**

Comparison:			
2004-2005 Actual Direct Costs	7,835,815.97	6,168,689.26	6,168,689.26
Indirect costs based on rate ** multiplied by actual direct costs	69,738.76	925,303.39	1,542,172.32
2004-2005 Actual Indirect Costs	331,200.74	1,998,327.45	1,998,327.45
2002-2003 Fixed Carry Forward	0.00	-660,396.00	-660,396.00
Total Indirect Costs	331,200.74	2,658,723.45	2,658,723.45
Over/(Under) Recovery	-261,461.98	-1,733,420.06	-1,116,551.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	331,200.74	1,998,327.45	1,998,327.45
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-261,461.98	-1,733,420.06	-1,116,551.13
Total Projected Indirect 2006-2007 (Numerator)	592,662.72	3,731,747.51	3,114,878.58
Direct Costs	7,835,815.97	6,168,689.26	6,168,689.26
Rate for 2006-2007 **	7.56*	60.49*	50.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82908
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Thomas-Gist Academy
28955 Rosewood
Inkster, MI 48141-1656

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	36,346.00	627,956.00	627,956.00
2002-2003 Fixed Carryforward	-18,420.00	-475,404.00	-475,404.00
Total Indirect Costs	54,766.00	1,103,360.00	1,103,360.00
2002-2003 Direct Costs	3,319,699.00	2,728,089.00	2,728,089.00
2004-2005 Rate	1.65*	40.44*	40.44**

Comparison:			
2004-2005 Actual Direct Costs	3,046,538.00	2,348,543.00	2,348,543.00
Indirect costs based on rate ** multiplied by actual direct costs	50,267.88	352,281.45	587,135.75
2004-2005 Actual Indirect Costs	99,685.00	797,680.00	797,680.00
2002-2003 Fixed Carry Forward	-18,420.00	-475,404.00	-475,404.00
Total Indirect Costs	118,105.00	1,273,084.00	1,273,084.00
Over/(Under) Recovery	-67,837.12	-920,802.55	-685,948.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	99,685.00	797,680.00	797,680.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-67,837.12	-920,802.55	-685,948.25
Total Projected Indirect 2006-2007 (Numerator)	167,522.12	1,718,482.55	1,483,628.25
Direct Costs	3,046,538.00	2,348,543.00	2,348,543.00
Rate for 2006-2007 **	5.50*	73.17*	63.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82909
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Detroit-West
16418 W. McNichols Road
Detroit, MI 48235-3354

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	596,153.00	596,153.00
2002-2003 Fixed Carryforward	-455,332.00	-2,082,431.00	-2,082,431.00
Total Indirect Costs	455,332.00	2,678,584.00	2,678,584.00
2002-2003 Direct Costs	3,387,735.00	2,791,582.00	2,791,582.00
2004-2005 Rate	13.44*	95.95*	95.95**

Comparison:			
2004-2005 Actual Direct Costs	3,562,887.47	2,776,487.87	2,776,487.87
Indirect costs based on rate ** multiplied by actual direct costs	478,852.08	416,473.18	694,121.97
2004-2005 Actual Indirect Costs	6,416.56	792,816.16	792,816.16
2002-2003 Fixed Carry Forward	-455,332.00	-2,082,431.00	-2,082,431.00
Total Indirect Costs	461,748.56	2,875,247.16	2,875,247.16
Over/(Under) Recovery	17,103.52	-2,458,773.98	-2,181,125.19

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	6,416.56	792,816.16	792,816.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	17,103.52	-2,458,773.98	-2,181,125.19
Total Projected Indirect 2006-2007 (Numerator)	-10,686.96	3,251,590.14	2,973,941.35
Direct Costs	3,562,887.47	2,776,487.87	2,776,487.87
Rate for 2006-2007 **	0.00*	117.11*	107.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82910
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

M.L. King Jr. Education Center
16827 Appoline Street
Detroit, MI 48235-4205

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	24,715.00	361,566.00	361,566.00
2002-2003 Fixed Carryforward	0.00	-431,310.00	-431,310.00
Total Indirect Costs	24,715.00	792,876.00	792,876.00
2002-2003 Direct Costs	1,707,887.00	1,371,036.00	1,371,036.00
2004-2005 Rate	1.45*	57.83*	57.83**

Comparison:			
2004-2005 Actual Direct Costs	1,823,638.00	1,428,407.00	1,428,407.00
Indirect costs based on rate ** multiplied by actual direct costs	26,442.75	214,261.05	357,101.75
2004-2005 Actual Indirect Costs	26,717.00	421,948.00	421,948.00
2002-2003 Fixed Carry Forward	0.00	-431,310.00	-431,310.00
Total Indirect Costs	26,717.00	853,258.00	853,258.00
Over/(Under) Recovery	-274.25	-638,996.95	-496,156.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	26,717.00	421,948.00	421,948.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-274.25	-638,996.95	-496,156.25
Total Projected Indirect 2006-2007 (Numerator)	26,991.25	1,060,944.95	918,104.25
Direct Costs	1,823,638.00	1,428,407.00	1,428,407.00
Rate for 2006-2007 **	1.48*	74.27*	64.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82911
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Gaudior Academy
27100 Avondale Avenue
Inkster, MI 48141-1816

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	78,637.00	315,718.00	315,718.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	78,637.00	315,718.00	315,718.00
2002-2003 Direct Costs	1,497,937.00	1,260,856.00	1,260,856.00
2004-2005 Rate	5.25*	25.04*	25.04**

Comparison:			
2004-2005 Actual Direct Costs	1,604,778.62	1,350,732.62	1,350,732.62
Indirect costs based on rate ** multiplied by actual direct costs	84,250.88	202,609.89	337,683.16
2004-2005 Actual Indirect Costs	131,632.00	385,678.00	385,678.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	131,632.00	385,678.00	385,678.00
Over/(Under) Recovery	-47,381.12	-183,068.11	-47,994.84

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	131,632.00	385,678.00	385,678.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-47,381.12	-183,068.11	-47,994.84
Total Projected Indirect 2006-2007 (Numerator)	179,013.12	568,746.11	433,672.84
Direct Costs	1,604,778.62	1,350,732.62	1,350,732.62
Rate for 2006-2007 **	11.16*	42.11*	32.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82912
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Westland
300 S. Henry Ruff Road
Westland, MI 48186-5087

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	668,687.00	668,687.00
2002-2003 Fixed Carryforward	-119,234.00	-1,794,211.00	-1,794,211.00
Total Indirect Costs	119,234.00	2,462,898.00	2,462,898.00
2002-2003 Direct Costs	2,489,050.00	1,820,363.00	1,820,363.00
2004-2005 Rate	4.79*	135.30*	135.30**

Comparison:			
2004-2005 Actual Direct Costs	3,159,000.31	2,422,094.47	2,422,094.47
Indirect costs based on rate ** multiplied by actual direct costs	151,316.11	363,314.17	605,523.62
2004-2005 Actual Indirect Costs	12,710.06	749,615.90	749,615.90
2002-2003 Fixed Carry Forward	-119,234.00	-1,794,211.00	-1,794,211.00
Total Indirect Costs	131,944.06	2,543,826.90	2,543,826.90
Over/(Under) Recovery	19,372.05	-2,180,512.73	-1,938,303.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	12,710.06	749,615.90	749,615.90
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	19,372.05	-2,180,512.73	-1,938,303.28
Total Projected Indirect 2006-2007 (Numerator)	-6,661.99	2,930,128.63	2,687,919.18
Direct Costs	3,159,000.31	2,422,094.47	2,422,094.47
Rate for 2006-2007 **	0.00*	120.97*	110.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82913
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Woodward Academy
951 E. Lafayette Street
Detroit, MI 48207-2999

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	20,436.00	1,466,577.00	1,466,577.00
2002-2003 Fixed Carryforward	0.00	-1,638,579.00	-1,638,579.00
Total Indirect Costs	20,436.00	3,105,156.00	3,105,156.00
2002-2003 Direct Costs	4,402,750.00	2,956,609.00	2,956,609.00
2004-2005 Rate	0.46*	105.02*	105.02**

Comparison:			
2004-2005 Actual Direct Costs	5,135,820.94	4,240,690.53	4,240,690.53
Indirect costs based on rate ** multiplied by actual direct costs	23,624.78	636,103.58	1,060,172.63
2004-2005 Actual Indirect Costs	234,596.75	1,129,727.16	1,129,727.16
2002-2003 Fixed Carry Forward	0.00	-1,638,579.00	-1,638,579.00
Total Indirect Costs	234,596.75	2,768,306.16	2,768,306.16
Over/(Under) Recovery	-210,971.97	-2,132,202.58	-1,708,133.53

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	234,596.75	1,129,727.16	1,129,727.16
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-210,971.97	-2,132,202.58	-1,708,133.53
Total Projected Indirect 2006-2007 (Numerator)	445,568.72	3,261,929.74	2,837,860.69
Direct Costs	5,135,820.94	4,240,690.53	4,240,690.53
Rate for 2006-2007 **	8.68*	76.92*	66.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82914
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Colin Powell Academy
4800 Coplin Street
Detroit, MI 48215-2109

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	328,990.00	725,553.00	725,553.00
2002-2003 Fixed Carryforward	-233,501.00	-562,736.00	-562,736.00
Total Indirect Costs	562,491.00	1,288,289.00	1,288,289.00
2002-2003 Direct Costs	2,752,431.00	2,355,868.00	2,355,868.00
2004-2005 Rate	20.44*	54.68*	54.68**

Comparison:			
2004-2005 Actual Direct Costs	3,527,393.21	2,985,366.88	2,985,366.88
Indirect costs based on rate ** multiplied by actual direct costs	529,108.98	447,805.03	746,341.72
2004-2005 Actual Indirect Costs	117,395.15	659,421.48	659,421.48
2002-2003 Fixed Carry Forward	-233,501.00	-562,736.00	-562,736.00
Total Indirect Costs	350,896.15	1,222,157.48	1,222,157.48
Over/(Under) Recovery	178,212.83	-774,352.45	-475,815.76

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	117,395.15	659,421.48	659,421.48
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	178,212.83	-774,352.45	-475,815.76
Total Projected Indirect 2006-2007 (Numerator)	-60,817.68	1,433,773.93	1,135,237.24
Direct Costs	3,527,393.21	2,985,366.88	2,985,366.88
Rate for 2006-2007 **	0.00*	48.03*	38.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82915
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Detroit School of Industrial Arts
11406 Morang Drive
Detroit, MI 48224-1719

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	20,320.00	412,332.00	412,332.00
2002-2003 Fixed Carryforward	0.00	-583,063.00	-583,063.00
Total Indirect Costs	20,320.00	995,395.00	995,395.00
2002-2003 Direct Costs	1,926,906.00	1,534,894.00	1,534,894.00
2004-2005 Rate	1.05*	64.85*	64.85**

Comparison:			
2004-2005 Actual Direct Costs	5,074,660.00	4,093,953.00	4,093,953.00
Indirect costs based on rate ** multiplied by actual direct costs	53,283.93	614,092.95	1,023,488.25
2004-2005 Actual Indirect Costs	157,916.00	1,138,623.00	1,138,623.00
2002-2003 Fixed Carry Forward	0.00	-583,063.00	-583,063.00
Total Indirect Costs	157,916.00	1,721,686.00	1,721,686.00
Over/(Under) Recovery	-104,632.07	-1,107,593.05	-698,197.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	157,916.00	1,138,623.00	1,138,623.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-104,632.07	-1,107,593.05	-698,197.75
Total Projected Indirect 2006-2007 (Numerator)	262,548.07	2,246,216.05	1,836,820.75
Direct Costs	5,074,660.00	4,093,953.00	4,093,953.00
Rate for 2006-2007 **	5.17*	54.87*	44.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82916
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134-0277

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	16,304.00	825,814.00	825,814.00
2002-2003 Fixed Carryforward	71,670.00	-462,369.00	-462,369.00
Total Indirect Costs	-55,366.00	1,288,183.00	1,288,183.00
2002-2003 Direct Costs	4,054,112.00	3,244,602.00	3,244,602.00
2004-2005 Rate	0.00*	39.70*	39.70**

Comparison:			
2004-2005 Actual Direct Costs	2,766,294.00	2,371,126.00	2,371,126.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	355,668.90	592,781.50
2004-2005 Actual Indirect Costs	234,388.00	629,556.00	629,556.00
2002-2003 Fixed Carry Forward	71,670.00	-462,369.00	-462,369.00
Total Indirect Costs	162,718.00	1,091,925.00	1,091,925.00
Over/(Under) Recovery	0.00	-736,256.10	-499,143.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	234,388.00	629,556.00	629,556.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-736,256.10	-499,143.50
Total Projected Indirect 2006-2007 (Numerator)	234,388.00	1,365,812.10	1,128,699.50
Direct Costs	2,766,294.00	2,371,126.00	2,371,126.00
Rate for 2006-2007 **	8.47*	57.60*	47.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82917
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Michigan Health Academy
5845 Auburn
Detroit, MI 48228-3905

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	46,184.00	157,499.00	157,499.00
2002-2003 Fixed Carryforward	34,585.00	-173,370.00	-173,370.00
Total Indirect Costs	11,599.00	330,869.00	330,869.00
2002-2003 Direct Costs	538,462.00	427,147.00	427,147.00
2004-2005 Rate	2.15*	77.46*	77.46**

Comparison:			
2004-2005 Actual Direct Costs	931,183.97	740,746.36	740,746.36
Indirect costs based on rate ** multiplied by actual direct costs	20,020.46	111,111.95	185,186.59
2004-2005 Actual Indirect Costs	8,984.00	199,421.61	199,421.61
2002-2003 Fixed Carry Forward	34,585.00	-173,370.00	-173,370.00
Total Indirect Costs	-25,601.00	372,791.61	372,791.61
Over/(Under) Recovery	45,621.46	-261,679.66	-187,605.02

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	8,984.00	199,421.61	199,421.61
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	45,621.46	-261,679.66	-187,605.02
Total Projected Indirect 2006-2007 (Numerator)	-36,637.46	461,101.27	387,026.63
Direct Costs	931,183.97	740,746.36	740,746.36
Rate for 2006-2007 **	0.00*	62.25*	52.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82918
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cesar Chavez Academy
8126 W. Vernor Highway
Detroit, MI 48209-1524

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	217,773.00	1,554,003.00	1,554,003.00
2002-2003 Fixed Carryforward	0.00	-989,041.00	-989,041.00
Total Indirect Costs	217,773.00	2,543,044.00	2,543,044.00
2002-2003 Direct Costs	7,241,608.00	5,905,378.00	5,905,378.00
2004-2005 Rate	3.01*	43.06*	43.06**

Comparison:			
2004-2005 Actual Direct Costs	9,257,483.41	7,684,985.61	7,684,985.61
Indirect costs based on rate ** multiplied by actual direct costs	278,650.25	1,152,747.84	1,921,246.40
2004-2005 Actual Indirect Costs	499,286.01	2,071,783.81	2,071,783.81
2002-2003 Fixed Carry Forward	0.00	-989,041.00	-989,041.00
Total Indirect Costs	499,286.01	3,060,824.81	3,060,824.81
Over/(Under) Recovery	-220,635.76	-1,908,076.97	-1,139,578.41

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	499,286.01	2,071,783.81	2,071,783.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-220,635.76	-1,908,076.97	-1,139,578.41
Total Projected Indirect 2006-2007 (Numerator)	719,921.77	3,979,860.78	3,211,362.22
Direct Costs	9,257,483.41	7,684,985.61	7,684,985.61
Rate for 2006-2007 **	7.78*	51.79*	41.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82919
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Commonwealth Community Devel. Academy
13477 Eureka
Detroit, MI 48238

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	135,337.00	1,187,589.00	1,187,589.00
2002-2003 Fixed Carryforward	20,236.00	-803,194.00	-803,194.00
Total Indirect Costs	115,101.00	1,990,783.00	1,990,783.00
2002-2003 Direct Costs	5,463,820.00	4,411,568.00	4,411,568.00
2004-2005 Rate	2.11*	45.13*	45.13**

Comparison:			
2004-2005 Actual Direct Costs	2,877,262.00	2,202,956.00	2,202,956.00
Indirect costs based on rate ** multiplied by actual direct costs	60,710.23	330,443.40	550,739.00
2004-2005 Actual Indirect Costs	149,650.00	823,956.00	823,956.00
2002-2003 Fixed Carry Forward	20,236.00	-803,194.00	-803,194.00
Total Indirect Costs	129,414.00	1,627,150.00	1,627,150.00
Over/(Under) Recovery	-68,703.77	-1,296,706.60	-1,076,411.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	149,650.00	823,956.00	823,956.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-68,703.77	-1,296,706.60	-1,076,411.00
Total Projected Indirect 2006-2007 (Numerator)	218,353.77	2,120,662.60	1,900,367.00
Direct Costs	2,877,262.00	2,202,956.00	2,202,956.00
Rate for 2006-2007 **	7.59*	96.26*	86.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82921
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy for Business & Technology
26104 Eton Avenue
Dearborn Heights, MI 48125-1443

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	72,704.00	383,028.00	383,028.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	72,704.00	383,028.00	383,028.00
2002-2003 Direct Costs	2,620,749.00	2,310,425.00	2,310,425.00
2004-2005 Rate	2.77*	16.58*	16.58**

Comparison:			
2004-2005 Actual Direct Costs	4,040,670.34	3,387,988.94	3,387,988.94
Indirect costs based on rate ** multiplied by actual direct costs	111,926.57	508,198.34	561,728.57
2004-2005 Actual Indirect Costs	218,885.49	871,566.89	871,566.89
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	218,885.49	871,566.89	871,566.89
Over/(Under) Recovery	-106,958.92	-363,368.55	-309,838.32

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	218,885.49	871,566.89	871,566.89
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-106,958.92	-363,368.55	-309,838.32
Total Projected Indirect 2006-2007 (Numerator)	325,844.41	1,234,935.44	1,181,405.21
Direct Costs	4,040,670.34	3,387,988.94	3,387,988.94
Rate for 2006-2007 **	8.06*	36.45*	34.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82922
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Nsoroma Institute
22180 Parklawn Street
Oak Park, MI 48237-2674

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	175,140.00	413,611.00	413,611.00
2002-2003 Fixed Carryforward	-20,527.00	-266,370.00	-266,370.00
Total Indirect Costs	195,667.00	679,981.00	679,981.00
2002-2003 Direct Costs	1,623,330.00	1,384,859.00	1,384,859.00
2004-2005 Rate	12.05*	49.10*	49.10**

Comparison:			
2004-2005 Actual Direct Costs	2,076,837.55	1,803,692.56	1,803,692.56
Indirect costs based on rate ** multiplied by actual direct costs	250,258.92	270,553.88	450,923.14
2004-2005 Actual Indirect Costs	61,529.89	334,674.88	334,674.88
2002-2003 Fixed Carry Forward	-20,527.00	-266,370.00	-266,370.00
Total Indirect Costs	82,056.89	601,044.88	601,044.88
Over/(Under) Recovery	168,202.03	-330,491.00	-150,121.74

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	61,529.89	334,674.88	334,674.88
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	168,202.03	-330,491.00	-150,121.74
Total Projected Indirect 2006-2007 (Numerator)	-106,672.14	665,165.88	484,796.62
Direct Costs	2,076,837.55	1,803,692.56	1,803,692.56
Rate for 2006-2007 **	0.00*	36.88*	26.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82923
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Chandler Park Academy
4901 Haverhill Street
Detroit, MI 48224

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	288,369.00	288,369.00
2002-2003 Fixed Carryforward	0.00	246,919.00	246,919.00
Total Indirect Costs	0.00	41,450.00	41,450.00
2002-2003 Direct Costs	5,351,080.00	5,062,711.00	5,062,711.00
2004-2005 Rate	0.00*	0.82*	0.82**

Comparison:			
2004-2005 Actual Direct Costs	5,418,839.51	4,485,458.37	4,485,458.37
Indirect costs based on rate ** multiplied by actual direct costs	0.00	36,780.76	36,780.76
2004-2005 Actual Indirect Costs	7,988.19	941,369.33	941,369.33
2002-2003 Fixed Carry Forward	0.00	246,919.00	246,919.00
Total Indirect Costs	7,988.19	694,450.33	694,450.33
Over/(Under) Recovery	0.00	-657,669.57	-657,669.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	7,988.19	941,369.33	941,369.33
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-657,669.57	-657,669.57
Total Projected Indirect 2006-2007 (Numerator)	7,988.19	1,599,038.90	1,599,038.90
Direct Costs	5,418,839.51	4,485,458.37	4,485,458.37
Rate for 2006-2007 **	0.15*	35.65*	35.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82924
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marvin L. Winans Academy of Performing A
7616 E. Nevada Street
Detroit, MI 48234-3131

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	273,458.00	273,458.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	273,458.00	273,458.00
2002-2003 Direct Costs	4,512,339.00	4,238,881.00	4,238,881.00
2004-2005 Rate	0.00*	6.45*	6.45**

Comparison:			
2004-2005 Actual Direct Costs	4,573,803.06	4,101,404.84	4,101,404.84
Indirect costs based on rate ** multiplied by actual direct costs	0.00	264,540.61	264,540.61
2004-2005 Actual Indirect Costs	816,903.86	1,289,302.08	1,289,302.08
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	816,903.86	1,289,302.08	1,289,302.08
Over/(Under) Recovery	0.00	-1,024,761.47	-1,024,761.47

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	816,903.86	1,289,302.08	1,289,302.08
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,024,761.47	-1,024,761.47
Total Projected Indirect 2006-2007 (Numerator)	816,903.86	2,314,063.55	2,314,063.55
Direct Costs	4,573,803.06	4,101,404.84	4,101,404.84
Rate for 2006-2007 **	17.86*	56.42*	56.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82925
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Detroit Community High School
9331 Grandville Avenue
Detroit, MI 48228-1798

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	60,178.00	415,920.00	415,920.00
2002-2003 Fixed Carryforward	0.00	-128,543.00	-128,543.00
Total Indirect Costs	60,178.00	544,463.00	544,463.00
2002-2003 Direct Costs	2,315,887.00	1,960,145.00	1,960,145.00
2004-2005 Rate	2.60*	27.78*	27.78**

Comparison:			
2004-2005 Actual Direct Costs	2,702,162.13	2,195,046.24	2,195,046.24
Indirect costs based on rate ** multiplied by actual direct costs	70,256.22	329,256.94	548,761.56
2004-2005 Actual Indirect Costs	141,248.80	648,364.69	648,364.69
2002-2003 Fixed Carry Forward	0.00	-128,543.00	-128,543.00
Total Indirect Costs	141,248.80	776,907.69	776,907.69
Over/(Under) Recovery	-70,992.58	-447,650.75	-228,146.13

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	141,248.80	648,364.69	648,364.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-70,992.58	-447,650.75	-228,146.13
Total Projected Indirect 2006-2007 (Numerator)	212,241.38	1,096,015.44	876,510.82
Direct Costs	2,702,162.13	2,195,046.24	2,195,046.24
Rate for 2006-2007 **	7.85*	49.93*	39.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82926
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121-1148

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	109,610.00	625,095.00	625,095.00
2002-2003 Fixed Carryforward	1,673.00	-491,213.00	-491,213.00
Total Indirect Costs	107,937.00	1,116,308.00	1,116,308.00
2002-2003 Direct Costs	3,287,480.00	2,771,995.00	2,771,995.00
2004-2005 Rate	3.28*	40.27*	40.27**

Comparison:			
2004-2005 Actual Direct Costs	3,257,467.60	2,656,898.91	2,656,898.91
Indirect costs based on rate ** multiplied by actual direct costs	106,844.94	398,534.84	664,224.73
2004-2005 Actual Indirect Costs	205,529.82	806,098.51	806,098.51
2002-2003 Fixed Carry Forward	1,673.00	-491,213.00	-491,213.00
Total Indirect Costs	203,856.82	1,297,311.51	1,297,311.51
Over/(Under) Recovery	-97,011.88	-898,776.67	-633,086.78

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	205,529.82	806,098.51	806,098.51
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-97,011.88	-898,776.67	-633,086.78
Total Projected Indirect 2006-2007 (Numerator)	302,541.70	1,704,875.18	1,439,185.29
Direct Costs	3,257,467.60	2,656,898.91	2,656,898.91
Rate for 2006-2007 **	9.29*	64.17*	54.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82927
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

HEART Academy
19800 Anita
Harper Woods, MI 48225-1109

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	65,584.00	379,740.00	379,740.00
2002-2003 Fixed Carryforward	82,138.00	-293,004.00	-293,004.00
Total Indirect Costs	-16,554.00	672,744.00	672,744.00
2002-2003 Direct Costs	1,401,025.00	1,086,869.00	1,086,869.00
2004-2005 Rate	0.00*	61.90*	61.90**

Comparison:			
2004-2005 Actual Direct Costs	1,842,567.39	1,471,425.45	1,471,425.45
Indirect costs based on rate ** multiplied by actual direct costs	0.00	220,713.82	367,856.36
2004-2005 Actual Indirect Costs	9,624.38	380,766.32	380,766.32
2002-2003 Fixed Carry Forward	82,138.00	-293,004.00	-293,004.00
Total Indirect Costs	-72,513.62	673,770.32	673,770.32
Over/(Under) Recovery	0.00	-453,056.50	-305,913.96

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	9,624.38	380,766.32	380,766.32
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-453,056.50	-305,913.96
Total Projected Indirect 2006-2007 (Numerator)	9,624.38	833,822.82	686,680.28
Direct Costs	1,842,567.39	1,471,425.45	1,471,425.45
Rate for 2006-2007 **	0.52*	56.67*	46.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82928
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dearborn Academy
19310 Ford Road
Dearborn, MI 48128-1473

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	455,885.00	806,637.00	806,637.00
2002-2003 Fixed Carryforward	-308,136.00	-467,516.00	-467,516.00
Total Indirect Costs	764,021.00	1,274,153.00	1,274,153.00
2002-2003 Direct Costs	3,857,688.00	3,506,936.00	3,506,936.00
2004-2005 Rate	19.81*	36.33*	36.33**

Comparison:			
2004-2005 Actual Direct Costs	4,070,385.00	3,461,971.00	3,461,971.00
Indirect costs based on rate ** multiplied by actual direct costs	610,557.75	519,295.65	865,492.75
2004-2005 Actual Indirect Costs	372,847.00	981,261.00	981,261.00
2002-2003 Fixed Carry Forward	-308,136.00	-467,516.00	-467,516.00
Total Indirect Costs	680,983.00	1,448,777.00	1,448,777.00
Over/(Under) Recovery	-70,425.25	-929,481.35	-583,284.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	372,847.00	981,261.00	981,261.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-70,425.25	-929,481.35	-583,284.25
Total Projected Indirect 2006-2007 (Numerator)	443,272.25	1,910,742.35	1,564,545.25
Direct Costs	4,070,385.00	3,461,971.00	3,461,971.00
Rate for 2006-2007 **	10.89*	55.19*	45.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82929
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Detroit Academy of Arts and Sciences
2985 E. Jefferson Avenue
Detroit, MI 48207-4288

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	88,789.00	1,555,452.00	1,555,452.00
2002-2003 Fixed Carryforward	889,484.00	-1,166,311.00	-1,166,311.00
Total Indirect Costs	-800,695.00	2,721,763.00	2,721,763.00
2002-2003 Direct Costs	13,957,920.00	12,491,257.00	12,491,257.00
2004-2005 Rate	0.00*	21.79*	21.79**

Comparison:			
2004-2005 Actual Direct Costs	14,223,356.78	11,594,369.56	11,594,369.56
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,739,155.43	2,526,413.13
2004-2005 Actual Indirect Costs	903,680.96	3,532,668.18	3,532,668.18
2002-2003 Fixed Carry Forward	889,484.00	-1,166,311.00	-1,166,311.00
Total Indirect Costs	14,196.96	4,698,979.18	4,698,979.18
Over/(Under) Recovery	0.00	-2,959,823.75	-2,172,566.05

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	903,680.96	3,532,668.18	3,532,668.18
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-2,959,823.75	-2,172,566.05
Total Projected Indirect 2006-2007 (Numerator)	903,680.96	6,492,491.93	5,705,234.23
Direct Costs	14,223,356.78	11,594,369.56	11,594,369.56
Rate for 2006-2007 **	6.35*	56.00*	49.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82930
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Dove Academy of Detroit
8210 Rolyat
Detroit, MI 48234-3358

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	19,272.00	848,044.00	848,044.00
2002-2003 Fixed Carryforward	0.00	-492,893.00	-492,893.00
Total Indirect Costs	19,272.00	1,340,937.00	1,340,937.00
2002-2003 Direct Costs	3,240,912.00	2,412,140.00	2,412,140.00
2004-2005 Rate	0.59*	55.59*	55.59**

Comparison:			
2004-2005 Actual Direct Costs	3,346,583.00	2,456,894.00	2,456,894.00
Indirect costs based on rate ** multiplied by actual direct costs	19,744.84	368,534.10	614,223.50
2004-2005 Actual Indirect Costs	67,765.00	957,454.00	957,454.00
2002-2003 Fixed Carry Forward	0.00	-492,893.00	-492,893.00
Total Indirect Costs	67,765.00	1,450,347.00	1,450,347.00
Over/(Under) Recovery	-48,020.16	-1,081,812.90	-836,123.50

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	67,765.00	957,454.00	957,454.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-48,020.16	-1,081,812.90	-836,123.50
Total Projected Indirect 2006-2007 (Numerator)	115,785.16	2,039,266.90	1,793,577.50
Direct Costs	3,346,583.00	2,456,894.00	2,456,894.00
Rate for 2006-2007 **	3.46*	83.00*	73.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82933
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Timbuktu Academy of Science & Technology
8085 Doyle
Detroit, MI 48234

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	163,447.00	400,174.00	400,174.00
2002-2003 Fixed Carryforward	-114,313.00	-209,378.00	-209,378.00
Total Indirect Costs	277,760.00	609,552.00	609,552.00
2002-2003 Direct Costs	1,869,012.00	1,632,285.00	1,632,285.00
2004-2005 Rate	14.86*	37.34*	37.34**

Comparison:			
2004-2005 Actual Direct Costs	2,127,556.77	1,821,014.53	1,821,014.53
Indirect costs based on rate ** multiplied by actual direct costs	316,154.94	273,152.18	455,253.63
2004-2005 Actual Indirect Costs	274,369.66	580,911.90	580,911.90
2002-2003 Fixed Carry Forward	-114,313.00	-209,378.00	-209,378.00
Total Indirect Costs	388,682.66	790,289.90	790,289.90
Over/(Under) Recovery	-72,527.72	-517,137.72	-335,036.27

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	274,369.66	580,911.90	580,911.90
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-72,527.72	-517,137.72	-335,036.27
Total Projected Indirect 2006-2007 (Numerator)	346,897.38	1,098,049.62	915,948.17
Direct Costs	2,127,556.77	1,821,014.53	1,821,014.53
Rate for 2006-2007 **	16.30*	60.30*	50.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82934
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Benjamin Carson Academy
1326 St. Antoine
Detroit, MI 48226-2301

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	52,556.00	52,556.00	52,556.00
2002-2003 Fixed Carryforward	-38,536.00	-38,536.00	-38,536.00
Total Indirect Costs	91,092.00	91,092.00	91,092.00
2002-2003 Direct Costs	3,115,447.00	3,115,447.00	3,115,447.00
2004-2005 Rate	2.92*	2.92*	2.92**

Comparison:			
2004-2005 Actual Direct Costs	2,942,275.86	2,942,275.86	2,942,275.86
Indirect costs based on rate ** multiplied by actual direct costs	85,914.46	85,914.46	85,914.46
2004-2005 Actual Indirect Costs	5,204.20	5,204.20	5,204.20
2002-2003 Fixed Carry Forward	-38,536.00	-38,536.00	-38,536.00
Total Indirect Costs	43,740.20	43,740.20	43,740.20
Over/(Under) Recovery	42,174.26	42,174.26	42,174.26

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,204.20	5,204.20	5,204.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	42,174.26	42,174.26	42,174.26
Total Projected Indirect 2006-2007 (Numerator)	-36,970.06	-36,970.06	-36,970.06
Direct Costs	2,942,275.86	2,942,275.86	2,942,275.86
Rate for 2006-2007 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82936
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Charlotte Forten Academy
5690 Cecil Street
Detroit, MI 48210-1964

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	48,481.00	153,334.00	153,334.00
2002-2003 Fixed Carryforward	0.00	-87,197.00	-87,197.00
Total Indirect Costs	48,481.00	240,531.00	240,531.00
2002-2003 Direct Costs	1,614,148.00	1,509,295.00	1,509,295.00
2004-2005 Rate	3.00*	15.94*	15.94**

Comparison:			
2004-2005 Actual Direct Costs	1,927,389.21	1,790,993.96	1,790,993.96
Indirect costs based on rate ** multiplied by actual direct costs	57,821.68	268,649.09	285,484.44
2004-2005 Actual Indirect Costs	112,960.54	249,355.79	249,355.79
2002-2003 Fixed Carry Forward	0.00	-87,197.00	-87,197.00
Total Indirect Costs	112,960.54	336,552.79	336,552.79
Over/(Under) Recovery	-55,138.86	-67,903.70	-51,068.35

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	112,960.54	249,355.79	249,355.79
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-55,138.86	-67,903.70	-51,068.35
Total Projected Indirect 2006-2007 (Numerator)	168,099.40	317,259.49	300,424.14
Direct Costs	1,927,389.21	1,790,993.96	1,790,993.96
Rate for 2006-2007 **	8.72*	17.71*	16.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82937
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

George Crockett Academy
4851 14th Street
Detroit, MI 48208-2204

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	83,804.00	764,868.00	764,868.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	83,804.00	764,868.00	764,868.00
2002-2003 Direct Costs	3,150,899.00	2,469,835.00	2,469,835.00
2004-2005 Rate	2.66*	30.97*	30.97**

Comparison:			
2004-2005 Actual Direct Costs	3,153,204.25	2,450,429.60	2,450,429.60
Indirect costs based on rate ** multiplied by actual direct costs	83,875.23	367,564.44	612,607.40
2004-2005 Actual Indirect Costs	181,862.05	884,636.70	884,636.70
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	181,862.05	884,636.70	884,636.70
Over/(Under) Recovery	-97,986.82	-517,072.26	-272,029.30

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	181,862.05	884,636.70	884,636.70
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-97,986.82	-517,072.26	-272,029.30
Total Projected Indirect 2006-2007 (Numerator)	279,848.87	1,401,708.96	1,156,666.00
Direct Costs	3,153,204.25	2,450,429.60	2,450,429.60
Rate for 2006-2007 **	8.88*	57.20*	47.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82938
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Summit Academy North
28697 Sibley Road
Romulus, MI 48174-9736

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	120,406.00	876,822.00	876,822.00
2002-2003 Fixed Carryforward	520,425.00	-271,089.00	-271,089.00
Total Indirect Costs	-400,019.00	1,147,911.00	1,147,911.00
2002-2003 Direct Costs	7,142,990.00	6,386,574.00	6,386,574.00
2004-2005 Rate	0.00*	17.97*	17.97**

Comparison:			
2004-2005 Actual Direct Costs	7,320,331.00	6,481,362.00	6,481,362.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	972,204.30	1,164,700.75
2004-2005 Actual Indirect Costs	758,901.00	1,597,870.00	1,597,870.00
2002-2003 Fixed Carry Forward	520,425.00	-271,089.00	-271,089.00
Total Indirect Costs	238,476.00	1,868,959.00	1,868,959.00
Over/(Under) Recovery	0.00	-896,754.70	-704,258.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	758,901.00	1,597,870.00	1,597,870.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-896,754.70	-704,258.25
Total Projected Indirect 2006-2007 (Numerator)	758,901.00	2,494,624.70	2,302,128.25
Direct Costs	7,320,331.00	6,481,362.00	6,481,362.00
Rate for 2006-2007 **	10.37*	38.49*	35.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82939
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Pierre Toussaint Academy
2450 S. Beatrice Street
Detroit, MI 48217-1631

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	95,738.00	672,974.00	672,974.00
2002-2003 Fixed Carryforward	0.00	-446,974.00	-446,974.00
Total Indirect Costs	95,738.00	1,119,948.00	1,119,948.00
2002-2003 Direct Costs	3,231,219.00	2,653,983.00	2,653,983.00
2004-2005 Rate	2.96*	42.20*	42.20**

Comparison:			
2004-2005 Actual Direct Costs	2,977,934.71	2,352,564.51	2,352,564.51
Indirect costs based on rate ** multiplied by actual direct costs	88,146.87	352,884.68	588,141.13
2004-2005 Actual Indirect Costs	164,856.17	790,226.37	790,226.37
2002-2003 Fixed Carry Forward	0.00	-446,974.00	-446,974.00
Total Indirect Costs	164,856.17	1,237,200.37	1,237,200.37
Over/(Under) Recovery	-76,709.30	-884,315.69	-649,059.24

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	164,856.17	790,226.37	790,226.37
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-76,709.30	-884,315.69	-649,059.24
Total Projected Indirect 2006-2007 (Numerator)	241,565.47	1,674,542.06	1,439,285.61
Direct Costs	2,977,934.71	2,352,564.51	2,352,564.51
Rate for 2006-2007 **	8.11*	71.18*	61.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82940
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Voyageur Academy
4321 N. Military Street
Detroit, MI 48210-2451

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	100,258.00	885,341.00	885,341.00
2002-2003 Fixed Carryforward	0.00	-601,693.00	-601,693.00
Total Indirect Costs	100,258.00	1,487,034.00	1,487,034.00
2002-2003 Direct Costs	3,649,463.00	2,864,380.00	2,864,380.00
2004-2005 Rate	2.75*	51.91*	51.91**

Comparison:			
2004-2005 Actual Direct Costs	4,673,304.24	3,487,821.36	3,487,821.36
Indirect costs based on rate ** multiplied by actual direct costs	128,515.87	523,173.20	871,955.34
2004-2005 Actual Indirect Costs	247,619.21	1,433,102.09	1,433,102.09
2002-2003 Fixed Carry Forward	0.00	-601,693.00	-601,693.00
Total Indirect Costs	247,619.21	2,034,795.09	2,034,795.09
Over/(Under) Recovery	-119,103.34	-1,511,621.89	-1,162,839.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	247,619.21	1,433,102.09	1,433,102.09
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-119,103.34	-1,511,621.89	-1,162,839.75
Total Projected Indirect 2006-2007 (Numerator)	366,722.55	2,944,723.98	2,595,941.84
Direct Costs	4,673,304.24	3,487,821.36	3,487,821.36
Rate for 2006-2007 **	7.85*	84.43*	74.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82941
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Star International Academy
24425 Hass
Dearborn Heights, MI 48127-3275

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	117,373.00	483,033.00	483,033.00
2002-2003 Fixed Carryforward	-63,559.00	-344,712.00	-344,712.00
Total Indirect Costs	180,932.00	827,745.00	827,745.00
2002-2003 Direct Costs	3,835,923.00	3,470,263.00	3,470,263.00
2004-2005 Rate	4.72*	23.85*	23.85**

Comparison:			
2004-2005 Actual Direct Costs	5,499,992.57	4,873,724.13	4,873,724.13
Indirect costs based on rate ** multiplied by actual direct costs	259,599.65	731,058.62	1,162,383.21
2004-2005 Actual Indirect Costs	170,874.25	797,142.69	797,142.69
2002-2003 Fixed Carry Forward	-63,559.00	-344,712.00	-344,712.00
Total Indirect Costs	234,433.25	1,141,854.69	1,141,854.69
Over/(Under) Recovery	25,166.40	-410,796.07	20,528.52

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	170,874.25	797,142.69	797,142.69
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	25,166.40	-410,796.07	20,528.52
Total Projected Indirect 2006-2007 (Numerator)	145,707.85	1,207,938.76	776,614.17
Direct Costs	5,499,992.57	4,873,724.13	4,873,724.13
Rate for 2006-2007 **	2.65*	24.78*	15.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82942
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hope Academy
10100 Grand River Avenue
Detroit, MI 48204-2042

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	18,715.00	51,621.00	51,621.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	18,715.00	51,621.00	51,621.00
2002-2003 Direct Costs	3,840,256.00	3,807,350.00	3,807,350.00
2004-2005 Rate	0.49*	1.36*	1.36**

Comparison:			
2004-2005 Actual Direct Costs	3,930,918.10	2,886,346.10	2,886,346.10
Indirect costs based on rate ** multiplied by actual direct costs	19,261.50	39,254.31	39,254.31
2004-2005 Actual Indirect Costs	47,347.54	1,091,919.54	1,091,919.54
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	47,347.54	1,091,919.54	1,091,919.54
Over/(Under) Recovery	-28,086.04	-1,052,665.23	-1,052,665.23

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	47,347.54	1,091,919.54	1,091,919.54
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-28,086.04	-1,052,665.23	-1,052,665.23
Total Projected Indirect 2006-2007 (Numerator)	75,433.58	2,144,584.77	2,144,584.77
Direct Costs	3,930,918.10	2,886,346.10	2,886,346.10
Rate for 2006-2007 **	1.92*	74.30*	74.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82943
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Weston Technical Academy
22930 Chippewa
Detroit, MI 48219-1161

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	20,256.00	957,711.00	957,711.00
2002-2003 Fixed Carryforward	0.00	-1,033,234.00	-1,033,234.00
Total Indirect Costs	20,256.00	1,990,945.00	1,990,945.00
2002-2003 Direct Costs	3,513,966.00	2,576,511.00	2,576,511.00
2004-2005 Rate	0.58*	77.27*	77.27**

Comparison:			
2004-2005 Actual Direct Costs	3,354,194.00	2,380,771.00	2,380,771.00
Indirect costs based on rate ** multiplied by actual direct costs	19,454.33	357,115.65	595,192.75
2004-2005 Actual Indirect Costs	77,496.00	1,050,919.00	1,050,919.00
2002-2003 Fixed Carry Forward	0.00	-1,033,234.00	-1,033,234.00
Total Indirect Costs	77,496.00	2,084,153.00	2,084,153.00
Over/(Under) Recovery	-58,041.67	-1,727,037.35	-1,488,960.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	77,496.00	1,050,919.00	1,050,919.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-58,041.67	-1,727,037.35	-1,488,960.25
Total Projected Indirect 2006-2007 (Numerator)	135,537.67	2,777,956.35	2,539,879.25
Direct Costs	3,354,194.00	2,380,771.00	2,380,771.00
Rate for 2006-2007 **	4.04*	116.68*	106.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82945
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Edison Public School Academy
1903 Wilkins Street
Detroit, MI 48207

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	56,790.00	1,396,391.00	1,396,391.00
2002-2003 Fixed Carryforward	931,564.00	-2,635,135.00	-2,635,135.00
Total Indirect Costs	-874,774.00	4,031,526.00	4,031,526.00
2002-2003 Direct Costs	6,664,555.00	5,324,954.00	5,324,954.00
2004-2005 Rate	0.00*	75.71*	75.71**

Comparison:			
2004-2005 Actual Direct Costs	9,147,719.57	6,867,889.67	6,867,889.67
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,030,183.45	1,716,972.42
2004-2005 Actual Indirect Costs	105,794.73	2,385,624.63	2,385,624.63
2002-2003 Fixed Carry Forward	931,564.00	-2,635,135.00	-2,635,135.00
Total Indirect Costs	-825,769.27	5,020,759.63	5,020,759.63
Over/(Under) Recovery	0.00	-3,990,576.18	-3,303,787.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	105,794.73	2,385,624.63	2,385,624.63
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,990,576.18	-3,303,787.21
Total Projected Indirect 2006-2007 (Numerator)	105,794.73	6,376,200.81	5,689,411.84
Direct Costs	9,147,719.57	6,867,889.67	6,867,889.67
Rate for 2006-2007 **	1.16*	92.84*	82.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82947
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

David Ellis Academy
18977 Schaefer Highway
Detroit, MI 48235-1762

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	50,721.00	294,753.00	294,753.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	50,721.00	294,753.00	294,753.00
2002-2003 Direct Costs	2,086,188.00	1,842,156.00	1,842,156.00
2004-2005 Rate	2.43*	16.00*	16.00**

Comparison:			
2004-2005 Actual Direct Costs	2,376,841.00	1,922,712.00	1,922,712.00
Indirect costs based on rate ** multiplied by actual direct costs	57,757.24	288,406.80	307,633.92
2004-2005 Actual Indirect Costs	85,831.00	539,960.00	539,960.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	85,831.00	539,960.00	539,960.00
Over/(Under) Recovery	-28,073.76	-251,553.20	-232,326.08

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	85,831.00	539,960.00	539,960.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-28,073.76	-251,553.20	-232,326.08
Total Projected Indirect 2006-2007 (Numerator)	113,904.76	791,513.20	772,286.08
Direct Costs	2,376,841.00	1,922,712.00	1,922,712.00
Rate for 2006-2007 **	4.79*	41.17*	40.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82948
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Ross Hill Academy
3111 Elmwood Street
Detroit, MI 48207-2418

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	10,905.00	451,274.00	451,274.00
2002-2003 Fixed Carryforward	8,977.00	0.00	0.00
Total Indirect Costs	1,928.00	451,274.00	451,274.00
2002-2003 Direct Costs	2,949,381.00	2,509,012.00	2,509,012.00
2004-2005 Rate	0.07*	17.99*	17.99**

Comparison:			
2004-2005 Actual Direct Costs	3,161,146.00	2,471,294.00	2,471,294.00
Indirect costs based on rate ** multiplied by actual direct costs	2,212.80	370,694.10	444,585.79
2004-2005 Actual Indirect Costs	258,613.00	948,465.00	948,465.00
2002-2003 Fixed Carry Forward	8,977.00	0.00	0.00
Total Indirect Costs	249,636.00	948,465.00	948,465.00
Over/(Under) Recovery	-247,423.20	-577,770.90	-503,879.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	258,613.00	948,465.00	948,465.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-247,423.20	-577,770.90	-503,879.21
Total Projected Indirect 2006-2007 (Numerator)	506,036.20	1,526,235.90	1,452,344.21
Direct Costs	3,161,146.00	2,471,294.00	2,471,294.00
Rate for 2006-2007 **	16.01*	61.76*	58.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82949
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Center for Literacy and Creativity
18401 W. McNichols Road
Detroit, MI 48219-4113

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	59,398.00	134,843.00	134,843.00
2002-2003 Fixed Carryforward	-2,353.00	-13,247.00	-13,247.00
Total Indirect Costs	61,751.00	148,090.00	148,090.00
2002-2003 Direct Costs	1,332,757.00	1,257,312.00	1,257,312.00
2004-2005 Rate	4.63*	11.78*	11.78**

Comparison:			
2004-2005 Actual Direct Costs	1,231,240.00	995,868.00	995,868.00
Indirect costs based on rate ** multiplied by actual direct costs	57,006.41	117,313.25	117,313.25
2004-2005 Actual Indirect Costs	14,194.00	249,566.00	249,566.00
2002-2003 Fixed Carry Forward	-2,353.00	-13,247.00	-13,247.00
Total Indirect Costs	16,547.00	262,813.00	262,813.00
Over/(Under) Recovery	40,459.41	-145,499.75	-145,499.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	14,194.00	249,566.00	249,566.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	40,459.41	-145,499.75	-145,499.75
Total Projected Indirect 2006-2007 (Numerator)	-26,265.41	395,065.75	395,065.75
Direct Costs	1,231,240.00	995,868.00	995,868.00
Rate for 2006-2007 **	0.00*	39.67*	39.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82950
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Universal Academy
4612 Lonyo Street
Detroit, MI 48210-2105

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	28,633.00	159,693.00	159,693.00
2002-2003 Fixed Carryforward	29,428.00	-50,740.00	-50,740.00
Total Indirect Costs	-795.00	210,433.00	210,433.00
2002-2003 Direct Costs	896,674.00	765,614.00	765,614.00
2004-2005 Rate	0.00*	27.49*	27.49**

Comparison:			
2004-2005 Actual Direct Costs	1,809,396.93	1,398,145.61	1,398,145.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	209,721.84	349,536.40
2004-2005 Actual Indirect Costs	26,352.80	437,604.12	437,604.12
2002-2003 Fixed Carry Forward	29,428.00	-50,740.00	-50,740.00
Total Indirect Costs	-3,075.20	488,344.12	488,344.12
Over/(Under) Recovery	0.00	-278,622.28	-138,807.72

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	26,352.80	437,604.12	437,604.12
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-278,622.28	-138,807.72
Total Projected Indirect 2006-2007 (Numerator)	26,352.80	716,226.40	576,411.84
Direct Costs	1,809,396.93	1,398,145.61	1,398,145.61
Rate for 2006-2007 **	1.46*	51.23*	41.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82953
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

YMCA Service Learning Academy
21605 W. 7 Mile Road
Detroit, MI 48219-1810

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	362,552.00	1,653,680.00	1,653,680.00
2002-2003 Fixed Carryforward	585,329.00	-749,417.00	-749,417.00
Total Indirect Costs	-222,777.00	2,403,097.00	2,403,097.00
2002-2003 Direct Costs	7,319,547.00	6,028,419.00	6,028,419.00
2004-2005 Rate	0.00*	39.86*	39.86**

Comparison:			
2004-2005 Actual Direct Costs	6,827,220.74	6,116,970.22	6,116,970.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	917,545.53	1,529,242.56
2004-2005 Actual Indirect Costs	137,956.52	848,207.04	848,207.04
2002-2003 Fixed Carry Forward	585,329.00	-749,417.00	-749,417.00
Total Indirect Costs	-447,372.48	1,597,624.04	1,597,624.04
Over/(Under) Recovery	0.00	-680,078.51	-68,381.48

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	137,956.52	848,207.04	848,207.04
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-680,078.51	-68,381.48
Total Projected Indirect 2006-2007 (Numerator)	137,956.52	1,528,285.55	916,588.52
Direct Costs	6,827,220.74	6,116,970.22	6,116,970.22
Rate for 2006-2007 **	2.02*	24.98*	14.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82955
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Allen Academy
14595 Heyden
Detroit, MI 48206

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	139,272.00	532,060.00	532,060.00
2002-2003 Fixed Carryforward	-124,761.00	-405,576.00	-405,576.00
Total Indirect Costs	264,033.00	937,636.00	937,636.00
2002-2003 Direct Costs	3,627,667.00	3,234,879.00	3,234,879.00
2004-2005 Rate	7.28*	28.99*	28.99**

Comparison:			
2004-2005 Actual Direct Costs	3,909,506.10	3,230,494.57	3,230,494.57
Indirect costs based on rate ** multiplied by actual direct costs	284,612.04	484,574.19	807,623.64
2004-2005 Actual Indirect Costs	317,314.68	996,326.21	996,326.21
2002-2003 Fixed Carry Forward	-124,761.00	-405,576.00	-405,576.00
Total Indirect Costs	442,075.68	1,401,902.21	1,401,902.21
Over/(Under) Recovery	-157,463.64	-917,328.02	-594,278.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	317,314.68	996,326.21	996,326.21
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-157,463.64	-917,328.02	-594,278.57
Total Projected Indirect 2006-2007 (Numerator)	474,778.32	1,913,654.23	1,590,604.78
Direct Costs	3,909,506.10	3,230,494.57	3,230,494.57
Rate for 2006-2007 **	12.14*	59.24*	49.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82956
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Old Redford Academy
17195 Redford Avenue
Detroit, MI 48219-3259

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	106,258.00	1,167,202.00	1,167,202.00
2002-2003 Fixed Carryforward	211,989.00	-775,107.00	-775,107.00
Total Indirect Costs	-105,731.00	1,942,309.00	1,942,309.00
2002-2003 Direct Costs	3,674,911.00	2,613,967.00	2,613,967.00
2004-2005 Rate	0.00*	74.31*	74.31**

Comparison:			
2004-2005 Actual Direct Costs	7,516,633.40	5,461,594.76	5,461,594.76
Indirect costs based on rate ** multiplied by actual direct costs	0.00	819,239.21	1,365,398.69
2004-2005 Actual Indirect Costs	351,908.96	2,406,947.60	2,406,947.60
2002-2003 Fixed Carry Forward	211,989.00	-775,107.00	-775,107.00
Total Indirect Costs	139,919.96	3,182,054.60	3,182,054.60
Over/(Under) Recovery	0.00	-2,362,815.39	-1,816,655.91

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	351,908.96	2,406,947.60	2,406,947.60
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-2,362,815.39	-1,816,655.91
Total Projected Indirect 2006-2007 (Numerator)	351,908.96	4,769,762.99	4,223,603.51
Direct Costs	7,516,633.40	5,461,594.76	5,461,594.76
Rate for 2006-2007 **	4.68*	87.33*	77.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82957
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hope of Detroit Academy
4443 N. Campbell
Detroit, MI 48210-2520

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	124,620.00	725,485.00	725,485.00
2002-2003 Fixed Carryforward	-92,898.00	-553,802.00	-553,802.00
Total Indirect Costs	217,518.00	1,279,287.00	1,279,287.00
2002-2003 Direct Costs	3,821,941.00	3,221,076.00	3,221,076.00
2004-2005 Rate	5.69*	39.72*	39.72**

Comparison:			
2004-2005 Actual Direct Costs	3,548,790.83	2,917,331.35	2,917,331.35
Indirect costs based on rate ** multiplied by actual direct costs	201,926.20	437,599.70	729,332.84
2004-2005 Actual Indirect Costs	236,799.28	868,258.76	868,258.76
2002-2003 Fixed Carry Forward	-92,898.00	-553,802.00	-553,802.00
Total Indirect Costs	329,697.28	1,422,060.76	1,422,060.76
Over/(Under) Recovery	-127,771.08	-984,461.06	-692,727.92

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	236,799.28	868,258.76	868,258.76
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-127,771.08	-984,461.06	-692,727.92
Total Projected Indirect 2006-2007 (Numerator)	364,570.36	1,852,719.82	1,560,986.68
Direct Costs	3,548,790.83	2,917,331.35	2,917,331.35
Rate for 2006-2007 **	10.27*	63.51*	53.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82958
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Joy Preparatory Academy
1129 Oakman Boulevard
Detroit, MI 48238-2950

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	52,725.00	326,792.00	326,792.00
2002-2003 Fixed Carryforward	-33,189.00	-244,325.00	-244,325.00
Total Indirect Costs	85,914.00	571,117.00	571,117.00
2002-2003 Direct Costs	1,447,135.00	1,173,068.00	1,173,068.00
2004-2005 Rate	5.94*	48.69*	48.69**

Comparison:			
2004-2005 Actual Direct Costs	2,530,156.47	2,024,184.95	2,024,184.95
Indirect costs based on rate ** multiplied by actual direct costs	150,291.29	303,627.74	506,046.24
2004-2005 Actual Indirect Costs	184,984.29	690,955.81	690,955.81
2002-2003 Fixed Carry Forward	-33,189.00	-244,325.00	-244,325.00
Total Indirect Costs	218,173.29	935,280.81	935,280.81
Over/(Under) Recovery	-67,882.00	-631,653.07	-429,234.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	184,984.29	690,955.81	690,955.81
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-67,882.00	-631,653.07	-429,234.57
Total Projected Indirect 2006-2007 (Numerator)	252,866.29	1,322,608.88	1,120,190.38
Direct Costs	2,530,156.47	2,024,184.95	2,024,184.95
Rate for 2006-2007 **	9.99*	65.34*	55.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82959
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

West Village Academy
3530 Westwood
Dearborn, MI 48124-3100

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	394,713.00	649,326.00	649,326.00
2002-2003 Fixed Carryforward	-220,263.00	-188,669.00	-188,669.00
Total Indirect Costs	614,976.00	837,995.00	837,995.00
2002-2003 Direct Costs	4,473,082.00	4,218,469.00	4,218,469.00
2004-2005 Rate	13.75*	19.86*	19.86**

Comparison:			
2004-2005 Actual Direct Costs	4,778,342.90	3,993,432.90	3,993,432.90
Indirect costs based on rate ** multiplied by actual direct costs	657,022.15	599,014.94	793,095.77
2004-2005 Actual Indirect Costs	293,875.00	1,078,785.00	1,078,785.00
2002-2003 Fixed Carry Forward	-220,263.00	-188,669.00	-188,669.00
Total Indirect Costs	514,138.00	1,267,454.00	1,267,454.00
Over/(Under) Recovery	142,884.15	-668,439.06	-474,358.23

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	293,875.00	1,078,785.00	1,078,785.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	142,884.15	-668,439.06	-474,358.23
Total Projected Indirect 2006-2007 (Numerator)	150,990.85	1,747,224.06	1,553,143.23
Direct Costs	4,778,342.90	3,993,432.90	3,993,432.90
Rate for 2006-2007 **	3.16*	43.75*	38.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82960
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cherry Hill School of Performing Arts
28500 Avondale
Inkster, MI 48141-3916

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	2,873,507.00	2,873,507.00
2002-2003 Fixed Carryforward	55,277.00	-1,960,644.00	-1,960,644.00
Total Indirect Costs	-55,277.00	4,834,151.00	4,834,151.00
2002-2003 Direct Costs	9,212,831.00	6,339,324.00	6,339,324.00
2004-2005 Rate	0.00*	76.26*	76.26**

Comparison:			
2004-2005 Actual Direct Costs	9,891,592.41	6,980,195.60	6,980,195.60
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,047,029.34	1,745,048.90
2004-2005 Actual Indirect Costs	39,988.30	2,951,385.11	2,951,385.11
2002-2003 Fixed Carry Forward	55,277.00	-1,960,644.00	-1,960,644.00
Total Indirect Costs	-15,288.70	4,912,029.11	4,912,029.11
Over/(Under) Recovery	0.00	-3,864,999.77	-3,166,980.21

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	39,988.30	2,951,385.11	2,951,385.11
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,864,999.77	-3,166,980.21
Total Projected Indirect 2006-2007 (Numerator)	39,988.30	6,816,384.88	6,118,365.32
Direct Costs	9,891,592.41	6,980,195.60	6,980,195.60
Rate for 2006-2007 **	0.40*	97.65*	87.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82961
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Academy of Inkster
28500 Avondale
Inkster, MI 48141-3916

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	171,250.00	171,250.00
2002-2003 Fixed Carryforward	7,436.00	-86,562.00	-86,562.00
Total Indirect Costs	-7,436.00	257,812.00	257,812.00
2002-2003 Direct Costs	854,767.00	683,517.00	683,517.00
2004-2005 Rate	0.00*	37.72*	37.72**

Comparison:			
2004-2005 Actual Direct Costs	1,529,487.25	1,224,895.03	1,224,895.03
Indirect costs based on rate ** multiplied by actual direct costs	0.00	183,734.25	306,223.76
2004-2005 Actual Indirect Costs	1,706.11	306,298.33	306,298.33
2002-2003 Fixed Carry Forward	7,436.00	-86,562.00	-86,562.00
Total Indirect Costs	-5,729.89	392,860.33	392,860.33
Over/(Under) Recovery	0.00	-209,126.08	-86,636.57

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	1,706.11	306,298.33	306,298.33
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-209,126.08	-86,636.57
Total Projected Indirect 2006-2007 (Numerator)	1,706.11	515,424.41	392,934.90
Direct Costs	1,529,487.25	1,224,895.03	1,224,895.03
Rate for 2006-2007 **	0.11*	42.08*	32.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82962
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

New Beginnings Academy
211 East Michigan
Ypsilanti, MI 48198-5677

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	10,652.00	124,264.00	124,264.00
2002-2003 Fixed Carryforward	-3,366.00	-67,697.00	-67,697.00
Total Indirect Costs	14,018.00	191,961.00	191,961.00
2002-2003 Direct Costs	1,138,377.00	1,024,765.00	1,024,765.00
2004-2005 Rate	1.23*	18.73*	18.73**

Comparison:			
2004-2005 Actual Direct Costs	1,182,238.57	1,038,025.68	1,038,025.68
Indirect costs based on rate ** multiplied by actual direct costs	14,541.53	155,703.85	194,422.21
2004-2005 Actual Indirect Costs	12,941.61	157,154.50	157,154.50
2002-2003 Fixed Carry Forward	-3,366.00	-67,697.00	-67,697.00
Total Indirect Costs	16,307.61	224,851.50	224,851.50
Over/(Under) Recovery	-1,766.08	-69,147.65	-30,429.29

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	12,941.61	157,154.50	157,154.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-1,766.08	-69,147.65	-30,429.29
Total Projected Indirect 2006-2007 (Numerator)	14,707.69	226,302.15	187,583.79
Direct Costs	1,182,238.57	1,038,025.68	1,038,025.68
Rate for 2006-2007 **	1.24*	21.80*	18.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82963
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

George Washington Carver Academy
14510 Second Avenue
Highland Park, MI 48203-5715

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	29,898.00	452,949.00	452,949.00
2002-2003 Fixed Carryforward	0.00	11,975.00	11,975.00
Total Indirect Costs	29,898.00	440,974.00	440,974.00
2002-2003 Direct Costs	4,175,462.00	3,752,411.00	3,752,411.00
2004-2005 Rate	0.72*	11.75*	11.75**

Comparison:			
2004-2005 Actual Direct Costs	4,374,349.00	3,882,825.00	3,882,825.00
Indirect costs based on rate ** multiplied by actual direct costs	31,495.31	456,231.94	456,231.94
2004-2005 Actual Indirect Costs	153,838.00	645,362.00	645,362.00
2002-2003 Fixed Carry Forward	0.00	11,975.00	11,975.00
Total Indirect Costs	153,838.00	633,387.00	633,387.00
Over/(Under) Recovery	-122,342.69	-177,155.06	-177,155.06

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	153,838.00	645,362.00	645,362.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-122,342.69	-177,155.06	-177,155.06
Total Projected Indirect 2006-2007 (Numerator)	276,180.69	822,517.06	822,517.06
Direct Costs	4,374,349.00	3,882,825.00	3,882,825.00
Rate for 2006-2007 **	6.31*	21.18*	21.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82964
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Marilyn F. Lundy Academy
12555 S. McDougall
Detroit, MI 48212-2262

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	39,070.00	121,664.00	121,664.00
2002-2003 Fixed Carryforward	-37,616.00	-29,360.00	-29,360.00
Total Indirect Costs	76,686.00	151,024.00	151,024.00
2002-2003 Direct Costs	855,009.00	772,415.00	772,415.00
2004-2005 Rate	8.97*	19.55*	19.55**

Comparison:			
2004-2005 Actual Direct Costs	1,179,384.28	1,018,768.76	1,018,768.76
Indirect costs based on rate ** multiplied by actual direct costs	105,790.77	152,815.31	199,169.29
2004-2005 Actual Indirect Costs	15,325.39	175,940.91	175,940.91
2002-2003 Fixed Carry Forward	-37,616.00	-29,360.00	-29,360.00
Total Indirect Costs	52,941.39	205,300.91	205,300.91
Over/(Under) Recovery	52,849.38	-52,485.60	-6,131.62

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	15,325.39	175,940.91	175,940.91
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	52,849.38	-52,485.60	-6,131.62
Total Projected Indirect 2006-2007 (Numerator)	-37,523.99	228,426.51	182,072.53
Direct Costs	1,179,384.28	1,018,768.76	1,018,768.76
Rate for 2006-2007 **	0.00*	22.42*	17.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82965
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

University Preparatory Academy
600 Antoinette
Detroit, MI 48202

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	34,787.00	372,582.00	372,582.00
2002-2003 Fixed Carryforward	54,794.00	-40,427.00	-40,427.00
Total Indirect Costs	-20,007.00	413,009.00	413,009.00
2002-2003 Direct Costs	2,552,164.00	2,214,369.00	2,214,369.00
2004-2005 Rate	0.00*	18.65*	18.65**

Comparison:			
2004-2005 Actual Direct Costs	4,847,046.59	4,281,887.71	4,281,887.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	642,283.16	798,572.06
2004-2005 Actual Indirect Costs	371,287.84	936,446.72	936,446.72
2002-2003 Fixed Carry Forward	54,794.00	-40,427.00	-40,427.00
Total Indirect Costs	316,493.84	976,873.72	976,873.72
Over/(Under) Recovery	0.00	-334,590.56	-178,301.66

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	371,287.84	936,446.72	936,446.72
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-334,590.56	-178,301.66
Total Projected Indirect 2006-2007 (Numerator)	371,287.84	1,271,037.28	1,114,748.38
Direct Costs	4,847,046.59	4,281,887.71	4,281,887.71
Rate for 2006-2007 **	7.66*	29.68*	26.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82967
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Metro Charter Academy
34800 Ecorse Road
Romulus, MI 48174-1642

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	84,321.00	1,272,407.00	1,272,407.00
2002-2003 Fixed Carryforward	-18,581.00	-822,535.00	-822,535.00
Total Indirect Costs	102,902.00	2,094,942.00	2,094,942.00
2002-2003 Direct Costs	4,187,232.00	2,999,146.00	2,999,146.00
2004-2005 Rate	2.46*	69.85*	69.85**

Comparison:			
2004-2005 Actual Direct Costs	4,656,073.00	3,459,281.00	3,459,281.00
Indirect costs based on rate ** multiplied by actual direct costs	114,539.40	518,892.15	864,820.25
2004-2005 Actual Indirect Costs	101,382.00	1,298,174.00	1,298,174.00
2002-2003 Fixed Carry Forward	-18,581.00	-822,535.00	-822,535.00
Total Indirect Costs	119,963.00	2,120,709.00	2,120,709.00
Over/(Under) Recovery	-5,423.60	-1,601,816.85	-1,255,888.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	101,382.00	1,298,174.00	1,298,174.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-5,423.60	-1,601,816.85	-1,255,888.75
Total Projected Indirect 2006-2007 (Numerator)	106,805.60	2,899,990.85	2,554,062.75
Direct Costs	4,656,073.00	3,459,281.00	3,459,281.00
Rate for 2006-2007 **	2.29*	83.83*	73.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82968
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Canton Charter Academy
49100 Ford Road
Canton, MI 48187-5415

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	131,606.00	1,368,362.00	1,368,362.00
2002-2003 Fixed Carryforward	-58,622.00	-917,389.00	-917,389.00
Total Indirect Costs	190,228.00	2,285,751.00	2,285,751.00
2002-2003 Direct Costs	4,243,240.00	3,006,484.00	3,006,484.00
2004-2005 Rate	4.48*	76.03*	76.03**

Comparison:			
2004-2005 Actual Direct Costs	4,719,112.00	3,520,779.00	3,520,779.00
Indirect costs based on rate ** multiplied by actual direct costs	211,416.22	528,116.85	880,194.75
2004-2005 Actual Indirect Costs	182,801.00	1,381,134.00	1,381,134.00
2002-2003 Fixed Carry Forward	-58,622.00	-917,389.00	-917,389.00
Total Indirect Costs	241,423.00	2,298,523.00	2,298,523.00
Over/(Under) Recovery	-30,006.78	-1,770,406.15	-1,418,328.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	182,801.00	1,381,134.00	1,381,134.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-30,006.78	-1,770,406.15	-1,418,328.25
Total Projected Indirect 2006-2007 (Numerator)	212,807.78	3,151,540.15	2,799,462.25
Direct Costs	4,719,112.00	3,520,779.00	3,520,779.00
Rate for 2006-2007 **	4.51*	89.51*	79.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82969
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Creative Montessori Academy
15100 Northline Road
Southgate, MI 48195-2408

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	97,921.00	802,226.00	802,226.00
2002-2003 Fixed Carryforward	145,786.00	-373,426.00	-373,426.00
Total Indirect Costs	-47,865.00	1,175,652.00	1,175,652.00
2002-2003 Direct Costs	3,562,971.00	2,858,666.00	2,858,666.00
2004-2005 Rate	0.00*	41.13*	41.13**

Comparison:			
2004-2005 Actual Direct Costs	3,748,584.69	3,075,940.19	3,075,940.19
Indirect costs based on rate ** multiplied by actual direct costs	0.00	461,391.03	768,985.05
2004-2005 Actual Indirect Costs	82.00	672,726.50	672,726.50
2002-2003 Fixed Carry Forward	145,786.00	-373,426.00	-373,426.00
Total Indirect Costs	-145,704.00	1,046,152.50	1,046,152.50
Over/(Under) Recovery	0.00	-584,761.47	-277,167.45

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	82.00	672,726.50	672,726.50
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-584,761.47	-277,167.45
Total Projected Indirect 2006-2007 (Numerator)	82.00	1,257,487.97	949,893.95
Direct Costs	3,748,584.69	3,075,940.19	3,075,940.19
Rate for 2006-2007 **	0.00*	40.88*	30.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82970
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Warrendale Charter Academy
19350 Sawyer
Detroit, MI 48228

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	79,776.00	1,077,468.00	1,077,468.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	79,776.00	1,077,468.00	1,077,468.00
2002-2003 Direct Costs	4,088,142.00	3,090,450.00	3,090,450.00
2004-2005 Rate	1.95*	34.86*	34.86**

Comparison:			
2004-2005 Actual Direct Costs	5,147,685.00	4,017,367.00	4,017,367.00
Indirect costs based on rate ** multiplied by actual direct costs	100,379.86	602,605.05	1,004,341.75
2004-2005 Actual Indirect Costs	167,755.00	1,298,073.00	1,298,073.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	167,755.00	1,298,073.00	1,298,073.00
Over/(Under) Recovery	-67,375.14	-695,467.95	-293,731.25

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	167,755.00	1,298,073.00	1,298,073.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-67,375.14	-695,467.95	-293,731.25
Total Projected Indirect 2006-2007 (Numerator)	235,130.14	1,993,540.95	1,591,804.25
Direct Costs	5,147,685.00	4,017,367.00	4,017,367.00
Rate for 2006-2007 **	4.57*	49.62*	39.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82971
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Blanche Kelso Bruce Academy
5555 Connor
Detroit, MI 48213

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	15,000.00	227,591.00	227,591.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	15,000.00	227,591.00	227,591.00
2002-2003 Direct Costs	5,194,251.00	4,981,660.00	4,981,660.00
2004-2005 Rate	0.29*	4.57*	4.57**

Comparison:			
2004-2005 Actual Direct Costs	5,167,359.00	4,975,039.00	4,975,039.00
Indirect costs based on rate ** multiplied by actual direct costs	14,985.34	227,359.28	227,359.28
2004-2005 Actual Indirect Costs	8,843.00	201,163.00	201,163.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,843.00	201,163.00	201,163.00
Over/(Under) Recovery	6,142.34	26,196.28	26,196.28

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	8,843.00	201,163.00	201,163.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	6,142.34	26,196.28	26,196.28
Total Projected Indirect 2006-2007 (Numerator)	2,700.66	174,966.72	174,966.72
Direct Costs	5,167,359.00	4,975,039.00	4,975,039.00
Rate for 2006-2007 **	0.05*	3.52*	3.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82973
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Trillium Academy
13435 Pardee
Taylor, MI 48180-4742

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	21,500.00	207,853.00	207,853.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	21,500.00	207,853.00	207,853.00
2002-2003 Direct Costs	1,263,716.00	1,077,363.00	1,077,363.00
2004-2005 Rate	1.70*	19.29*	19.29**

Comparison:			
2004-2005 Actual Direct Costs	1,961,474.00	1,624,110.00	1,624,110.00
Indirect costs based on rate ** multiplied by actual direct costs	33,345.06	243,616.50	313,290.82
2004-2005 Actual Indirect Costs	44,284.00	381,648.00	381,648.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	44,284.00	381,648.00	381,648.00
Over/(Under) Recovery	-10,938.94	-138,031.50	-68,357.18

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	44,284.00	381,648.00	381,648.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-10,938.94	-138,031.50	-68,357.18
Total Projected Indirect 2006-2007 (Numerator)	55,222.94	519,679.50	450,005.18
Direct Costs	1,961,474.00	1,624,110.00	1,624,110.00
Rate for 2006-2007 **	2.82*	32.00*	27.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82974
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Detroit Merit Charter Academy
1091 Alter Road
Detroit, MI 48215-2861

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	44,116.00	638,932.00	638,932.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	44,116.00	638,932.00	638,932.00
2002-2003 Direct Costs	2,922,216.00	2,327,400.00	2,327,400.00
2004-2005 Rate	1.51*	27.45*	27.45**

Comparison:			
2004-2005 Actual Direct Costs	4,755,033.00	3,476,321.00	3,476,321.00
Indirect costs based on rate ** multiplied by actual direct costs	71,801.00	521,448.15	869,080.25
2004-2005 Actual Indirect Costs	111,071.00	1,389,783.00	1,389,783.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	111,071.00	1,389,783.00	1,389,783.00
Over/(Under) Recovery	-39,270.00	-868,334.85	-520,702.75

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	111,071.00	1,389,783.00	1,389,783.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-39,270.00	-868,334.85	-520,702.75
Total Projected Indirect 2006-2007 (Numerator)	150,341.00	2,258,117.85	1,910,485.75
Direct Costs	4,755,033.00	3,476,321.00	3,476,321.00
Rate for 2006-2007 **	3.16*	64.96*	54.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82975
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Riverside Academy
7124 Miller Road
Dearborn, MI 48126-1918

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	2,019,497.42	1,507,786.00	1,507,786.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	0.00	511,711.42	511,711.42
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	511,711.42	511,711.42
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	511,711.42	511,711.42
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	0.00	511,711.42	511,711.42
Direct Costs	2,019,497.42	1,507,786.00	1,507,786.00
Rate for 2006-2007 **	0.00*	33.94*	33.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82976
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Keystone Academy
47925 Bemis
Belleville, MI 48111-9760

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	3,970,475.00	2,704,236.00	2,704,236.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	66,887.00	1,333,126.00	1,333,126.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	66,887.00	1,333,126.00	1,333,126.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	66,887.00	1,333,126.00	1,333,126.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	66,887.00	1,333,126.00	1,333,126.00
Direct Costs	3,970,475.00	2,704,236.00	2,704,236.00
Rate for 2006-2007 **	1.68*	49.30*	49.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82977
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Hamtramck Academy
11420 Conant
Hamtramck, MI 48212-3134

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	3,199,128.00	2,555,922.00	2,555,922.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	80,761.00	723,967.00	723,967.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	80,761.00	723,967.00	723,967.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	80,761.00	723,967.00	723,967.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	80,761.00	723,967.00	723,967.00
Direct Costs	3,199,128.00	2,555,922.00	2,555,922.00
Rate for 2006-2007 **	2.52*	28.33*	28.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82978
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Life Skills Center of Metropolitan Detro
3100 E. Jefferson
Detroit, MI 48226

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	2,290,981.89	1,658,505.37	1,658,505.37
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	0.00	632,476.52	632,476.52
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	632,476.52	632,476.52
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	632,476.52	632,476.52
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	0.00	632,476.52	632,476.52
Direct Costs	2,290,981.89	1,658,505.37	1,658,505.37
Rate for 2006-2007 **	0.00*	38.14*	38.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82979
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Detroit Enterprise Academy
11224 Kercheval Avenue
Detroit, MI 48214

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	3,211,663.00	2,476,683.00	2,476,683.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	63,906.00	798,886.00	798,886.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	63,906.00	798,886.00	798,886.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	63,906.00	798,886.00	798,886.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	63,906.00	798,886.00	798,886.00
Direct Costs	3,211,663.00	2,476,683.00	2,476,683.00
Rate for 2006-2007 **	1.99*	32.26*	32.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82980
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Business Entrepreneurship, Science & Tec
200 Highland Street
Highland Park, MI 48203

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,814,982.08	1,088,830.38	1,088,830.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	7,382.52	733,534.22	733,534.22
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,382.52	733,534.22	733,534.22
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	7,382.52	733,534.22	733,534.22
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	7,382.52	733,534.22	733,534.22
Direct Costs	1,814,982.08	1,088,830.38	1,088,830.38
Rate for 2006-2007 **	0.41*	67.37*	67.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82981
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

American Montessori Academy
14800 Middlebelt Road
Livonia, MI 48154

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	1,112,070.00	823,071.00	823,071.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	44,427.00	333,426.00	333,426.00
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	44,427.00	333,426.00	333,426.00
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	44,427.00	333,426.00	333,426.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	44,427.00	333,426.00	333,426.00
Direct Costs	1,112,070.00	823,071.00	823,071.00
Rate for 2006-2007 **	3.99*	40.51*	40.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82982
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Universal Learning Academy
22579 Ann Arbor Trail
Dearborn, MI 48127

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	978,220.53	842,600.84	842,600.84
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	5,842.16	141,461.85	141,461.85
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,842.16	141,461.85	141,461.85
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	5,842.16	141,461.85	141,461.85
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	5,842.16	141,461.85	141,461.85
Direct Costs	978,220.53	842,600.84	842,600.84
Rate for 2006-2007 **	0.60*	16.79*	16.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 82983
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Bridge Academy
9600 Buffalo
Hamtramck, MI 48212

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	0.00	0.00	0.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2002-2003 Direct Costs	0.00	0.00	0.00
2004-2005 Rate	0.00*	0.00*	0.00**

Comparison:			
2004-2005 Actual Direct Costs	2,009,828.86	1,624,201.66	1,624,201.66
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2004-2005 Actual Indirect Costs	0.00	385,627.20	385,627.20
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	385,627.20	385,627.20
Over/(Under) Recovery	0.00	0.00	0.00

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	0.00	385,627.20	385,627.20
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2006-2007 (Numerator)	0.00	385,627.20	385,627.20
Direct Costs	2,009,828.86	1,624,201.66	1,624,201.66
Rate for 2006-2007 **	0.00*	23.74*	23.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 83000
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Wexford-Missaukee ISD
9907 E. 13th Street
Cadillac, MI 49601-8754

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	414,463.00	1,185,245.00	1,185,245.00
2002-2003 Fixed Carryforward	25,174.00	-704.00	-704.00
Total Indirect Costs	389,289.00	1,185,949.00	1,185,949.00
2002-2003 Direct Costs	11,683,825.00	10,913,043.00	10,913,043.00
2004-2005 Rate	3.33*	10.87*	10.87**

Comparison:			
2004-2005 Actual Direct Costs	14,710,254.73	13,612,824.30	13,612,824.30
Indirect costs based on rate ** multiplied by actual direct costs	489,851.48	1,479,714.00	1,479,714.00
2004-2005 Actual Indirect Costs	588,400.92	1,685,831.35	1,685,831.35
2002-2003 Fixed Carry Forward	25,174.00	-704.00	-704.00
Total Indirect Costs	563,226.92	1,686,535.35	1,686,535.35
Over/(Under) Recovery	-73,375.44	-206,821.35	-206,821.35

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	588,400.92	1,685,831.35	1,685,831.35
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-73,375.44	-206,821.35	-206,821.35
Total Projected Indirect 2006-2007 (Numerator)	661,776.36	1,892,652.70	1,892,652.70
Direct Costs	14,710,254.73	13,612,824.30	13,612,824.30
Rate for 2006-2007 **	4.50*	13.90*	13.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 83010
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Cadillac Area Public Schools
421 S. Mitchell Street
Cadillac, MI 49601-2438

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	454,305.00	3,664,508.00	3,664,508.00
2002-2003 Fixed Carryforward	46,050.00	-165,440.00	-165,440.00
Total Indirect Costs	408,255.00	3,829,948.00	3,829,948.00
2002-2003 Direct Costs	27,741,587.00	24,531,384.00	24,531,384.00
2004-2005 Rate	1.47*	15.61*	15.61**

Comparison:			
2004-2005 Actual Direct Costs	25,946,579.05	22,883,386.64	22,883,386.64
Indirect costs based on rate ** multiplied by actual direct costs	381,414.71	3,432,508.00	3,572,096.65
2004-2005 Actual Indirect Costs	506,345.59	3,569,538.00	3,569,538.00
2002-2003 Fixed Carry Forward	46,050.00	-165,440.00	-165,440.00
Total Indirect Costs	460,295.59	3,734,978.00	3,734,978.00
Over/(Under) Recovery	-78,880.88	-302,470.00	-162,881.35

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	506,345.59	3,569,538.00	3,569,538.00
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-78,880.88	-302,470.00	-162,881.35
Total Projected Indirect 2006-2007 (Numerator)	585,226.47	3,872,008.00	3,732,419.35
Direct Costs	25,946,579.05	22,883,386.64	22,883,386.64
Rate for 2006-2007 **	2.26*	16.92*	16.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 83060
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Manton Consolidated Schools
105 5th Street
Manton, MI 49663-9473

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	136,422.00	655,975.00	655,975.00
2002-2003 Fixed Carryforward	0.00	0.00	0.00
Total Indirect Costs	136,422.00	655,975.00	655,975.00
2002-2003 Direct Costs	7,430,727.00	6,911,174.00	6,911,174.00
2004-2005 Rate	1.84*	9.49*	9.49**

Comparison:			
2004-2005 Actual Direct Costs	7,823,922.21	7,152,249.59	7,152,249.59
Indirect costs based on rate ** multiplied by actual direct costs	143,960.17	678,748.49	678,748.49
2004-2005 Actual Indirect Costs	275,862.22	947,534.84	947,534.84
2002-2003 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	275,862.22	947,534.84	947,534.84
Over/(Under) Recovery	-131,902.05	-268,786.35	-268,786.35

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	275,862.22	947,534.84	947,534.84
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-131,902.05	-268,786.35	-268,786.35
Total Projected Indirect 2006-2007 (Numerator)	407,764.27	1,216,321.19	1,216,321.19
Direct Costs	7,823,922.21	7,152,249.59	7,152,249.59
Rate for 2006-2007 **	5.21*	17.01*	17.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
School District 83070
Form R0418
Carry Forward Calculation
For Approved 2006-2007 Federal Indirect Cost Rates

*** FINAL ***

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668-0275

Basis for 2004-2005 Rate:	Restricted	Unrestricted	Medicaid
2002-2003 Indirect Costs	77,851.00	761,519.00	761,519.00
2002-2003 Fixed Carryforward	9,705.00	119,396.00	119,396.00
Total Indirect Costs	68,146.00	642,123.00	642,123.00
2002-2003 Direct Costs	7,045,547.00	6,361,879.00	6,361,879.00
2004-2005 Rate	0.97*	10.09*	10.09**

Comparison:			
2004-2005 Actual Direct Costs	7,412,924.97	6,551,534.77	6,551,534.77
Indirect costs based on rate ** multiplied by actual direct costs	71,905.37	661,049.86	661,049.86
2004-2005 Actual Indirect Costs	226,773.55	1,088,163.75	1,088,163.75
2002-2003 Fixed Carry Forward	9,705.00	119,396.00	119,396.00
Total Indirect Costs	217,068.55	968,767.75	968,767.75
Over/(Under) Recovery	-145,163.18	-307,717.89	-307,717.89

2006-2007 Rate Calculation:			
2004-2005 Actual Indirect Costs	226,773.55	1,088,163.75	1,088,163.75
2006-2007 Fixed Carry Forward (Over/Under Recovery from Above)	-145,163.18	-307,717.89	-307,717.89
Total Projected Indirect 2006-2007 (Numerator)	371,936.73	1,395,881.64	1,395,881.64
Direct Costs	7,412,924.97	6,551,534.77	6,551,534.77
Rate for 2006-2007 **	5.02*	21.31*	21.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%